

***City of Alpharetta  
Annual Operating and Capital Budget  
Fiscal Year 2005***





## **FINANCIAL PLAN**

Including the Annual Operating and Capital Project Budgets  
For Fiscal Year 2005 with Projected Budgets for  
Fiscal Years 2006 and 2007

## **ANNUAL OPERATING & CAPITAL BUDGET**

*Fiscal Year 2005*

## **PROJECTED BUDGET**

*Fiscal Years 2006 and 2007*

Prepared by Authority of City Council  
City of Alpharetta, Georgia

Arthur Letchas, Mayor  
Robert J. Regus, City Administrator  
Aaron J. Bovos, CGFM, Director of Finance



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## LIST OF PRINCIPAL OFFICERS AND ELECTED OFFICIALS



Arthur G. Letchas, Mayor



D.C. Aiken  
Councilmember



Doug DeRito  
Councilmember



Debbie Gibson  
Councilmember



R. J. Kurey  
Councilmember



Jim Matoney  
Councilmember



Jim Paine  
Councilmember





City Administrator, Department  
Directors, and Municipal Judge



Robert J. Regus  
City Administrator

## **Professional Staff**

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William Bates	Fire Chief
Aaron J. Bovos	Director of Finance
Kelly Collins	Director Public Information
Shannon Forester	Director of Human Resources
Gary George	Police Chief
John Moskaluk	Director of Engineering and Public Works
Robert Mullis	Director of Technology Services
Mike Perry	Director of Recreation and Parks
Sue Rainwater	City Clerk
Elizabeth Sahlin	Director of Court Services
Diana Wheeler	Director of Community Development

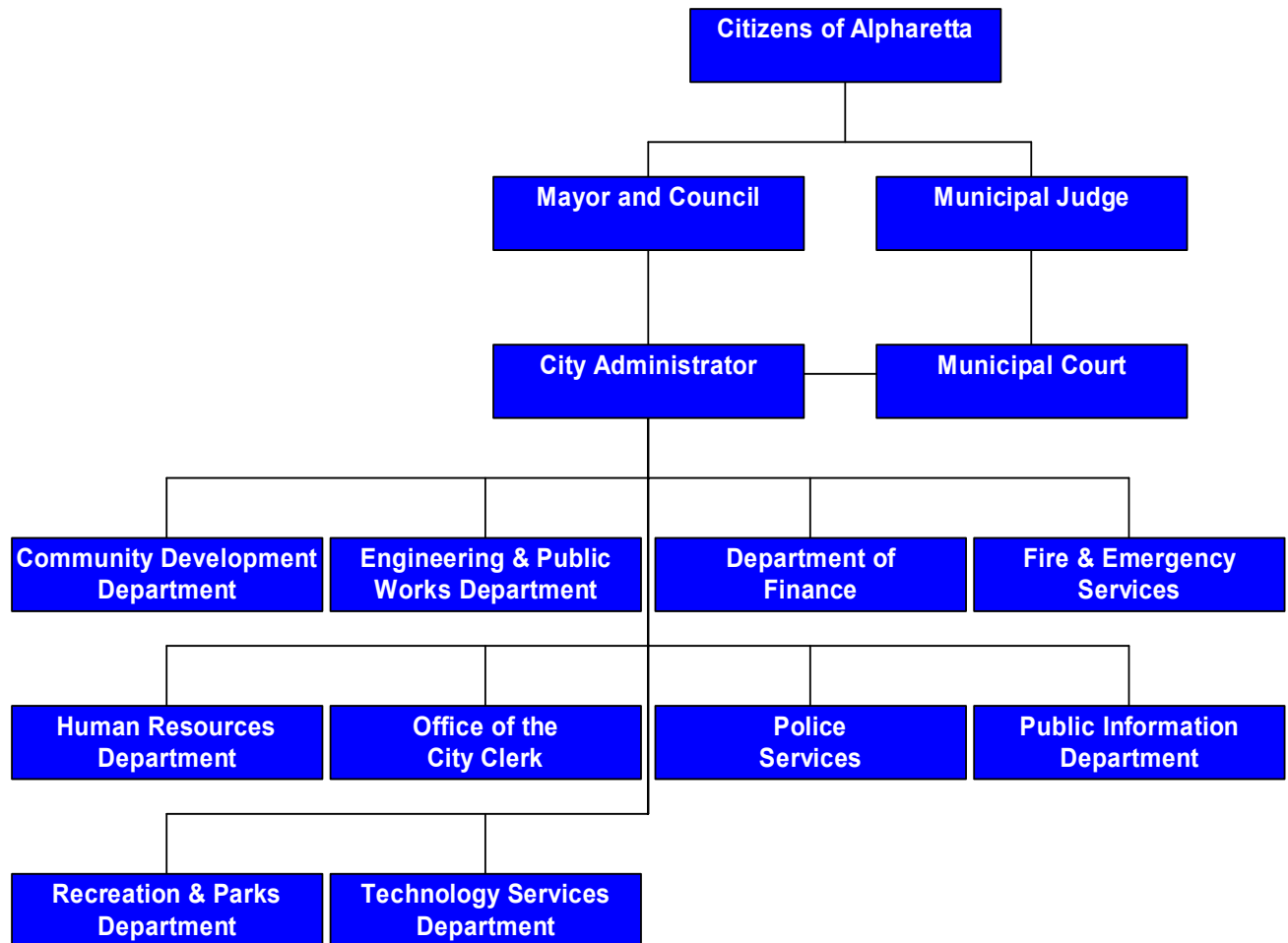
## **Additional Elected Officials**

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Scott Childress

Municipal Court Judge

# City of Alpharetta Organizational Chart





**MAYOR**

Arthur Letchas

**COUNCIL**

D.C. Aiken

Douglas J. DeRito

Debbie Gibson

R.J. Kurey

Jim Matoney

Jim Paine

**CITY ADMINISTRATOR**

Robert Regus

**City Hall**

Two South Main Street

Alpharetta, Georgia 30004

678 / 297-6000

Fax 678/ 297-6001

<http://www.alpharetta.ga.us>

24-Hour Information

678 / 297-6015



June 21, 2004

To the Honorable Mayor and Council Members  
and the Citizens of Alpharetta:

We are pleased to present the Annual Operating and Capital Budget for fiscal year 2005 of the City of Alpharetta, Georgia (City). The City's total budget of \$57,447,795 is discussed in great detail throughout this document. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position of the City.

The Annual Operating Budget is presented in four sections: General Information, Financial Summaries, Budget Detail, and the Appendix. The document is organized with sectional tabs so that each area may be easily identified and reviewed. Included within the Appendix section of the Annual Budget is the Alpharetta Convention and Visitors Bureau's fiscal year 2005 Budget, which the City Council must adopt prior to any transfer of related hotel/motel tax revenues.

**ABOUT ALPHARETTA**

Located approximately 25 miles north of the City of Atlanta, Alpharetta was incorporated in 1858. Originally chartered as the county seat of Milton County, it was named from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County was merged into Fulton County, and today, Alpharetta remains one of ten local governments within Fulton County.

The City currently occupies a land area of 23 square miles and serves a population of 36,385. The City is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the governing council.

Policy-making and legislative authority are vested with the governing council and mayor. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's administrator and city clerk. The government's administrator is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis.

The City provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Sanitation and water services are provided through relationships with other governments and private carriers. The City created a legally separate entity, the Development Authority of Alpharetta, to assist with, among other things, capital funding. Financial information for the

development authority has not been included within this document due to the City Council not having appropriation authority for this entity.

The City is comprised of a property digest encompassing 65% commercial and 35% residential by valuation. Commercial development is nearly wholly in professional office parks. Major businesses with headquarters or divisions located within the government's boundaries include computer software, telecommunications, financial and professional service companies. The average resident is 33 years old, occupies a home valued at \$252,000, and has a household income of \$92,718.

### **BUDGET OBJECTIVE**

The objective of the City's budget is to provide a management tool in which our local government can unite in its efforts to provide quality services while operating under the resources that are available. As this document indicates, the City of Alpharetta continues the commitment to foster an environment that capitalizes upon the tremendous services provided through the utilization of all revenue sources. Through this commitment, the City remains a highly desired area to live, work, recreate and retire.

### **FINANCIAL POLICIES**

The City has adopted a series of financial policies, which, when taken as a whole are referred to as the Financial Management Program. A portion of these policies are included within this document in the "policies" section. In addition, the Georgia state law provides local governments with direct guidance on the adoption of annual budgets and state requirements. The state law is also included within this document for reference.

The City's fiscal year 2005 budget is fully compliant with state requirements (total revenues and other financing sources are equal to or in excess of total expenditures and other financing uses). Nonetheless, two operating funds fall short in meeting our own internally set standards – operating expenditures being financed with operating revenues. These funds are shown below:

#### Emergency 911 Fund

(Please see the "Police Services Department" section of this document for additional fund specific information.)

Appropriations in the E-911 Fund are as follows:

Operating Revenues	\$ 968,456
Operating Expenditures	\$ 1,467,671
Operating Shortfall	\$ (499,215)
Interfund Transfer	\$ 499,215
Effect on Fund Balance	\$ -

The inter-fund transfer above comes from the General Fund and is anticipated to dramatically decrease, if not be eliminated in the subsequent years. As a result of improved telecommunications, commercial entities are using the internet and web-based applications to deliver telephone services previously delivered through wired lines. As a result, the City has seen a dramatic decrease in our revenues.

In an attempt to maximize the revenue due the City, the Internal Auditor's Office is in the process of reviewing telecommunication providers' compliance in remitting required fees to the City. Additionally, the City may possibly be seeking an amendment to the state law in order to address collection on improved technology practices.



#### Solid Waste System Enterprise Fund

(Please see the "Department of Finance" section of this document for additional fund specific information.)

Operating Revenues	\$ 1,677,500
Operating Expenditures	\$ 1,852,071
Operating Shortfall	\$ (174,571)
Interfund Transfer	\$ 174,571
Effect on Fund Balance	\$ -

Balanced by an inter-fund transfer from the Water System Enterprise Fund, the Solid Waste Fund's financial position is anticipated to dramatically improve within the next twelve months. During fiscal year 2005, the City will be re-engineering the solid waste collection, removal, and disposal services currently offered within the City limits. Service delivery changes will be made through an exclusive contract with an external provider which consolidates both residential and commercial services into one city-wide contract. As a result, the newly selected service provider will be managed through a performance based relationship, whereby 100% of services (collection, disposal, removal, billing, customer service, etc) will be performed externally.

#### **BUDGET ISSUES AND PRIORITIES**

The fiscal year 2005 budget process began with the Mayor and City Council discussing at a retreat several priorities for the upcoming year. Among the topics were a potential general obligation bond issue; annexation; and delivering consistent services which citizens and businesses have enjoyed for many years. Cognizant on everyone's mind is the economic ability to continue to deliver such services.

Significantly different than prior years, tax relief was not the primary priority of the government. With a reduced tax burden placed on property owners each year for the last five years, the City had begun to see the effects of such reductions and the potential impacts on operations if the trend of property tax relief continued.

The following topics highlight the priorities and issues for the fiscal year 2005 budget:

#### Multi-Year Outlook

During the formulation of the fiscal year 2005 budget, the City began to feel the effects of increasing debt service payments for general obligation bonds issued from 1992 through 1998, for which the payments were back loaded. Thus, several new plans have been initiated to diversify revenue, realign priorities of the government, and provide financial management not just for fiscal year 2005, but beyond. This new outlook provides a plan for the City to address the increasing debt service payments while still maintaining the same level of service, without spikes in our tax rates. This multi-year outlook and planning is crucial in order to effectively manage the resources to deliver consistent services.

#### Taxation Rates (Ad Valorem Tax)

Unusual to the City of Alpharetta, the City Council approved a 7.00 millage rate, ending the streak of providing property tax relief as has been accomplished for the previous five consecutive years. By maintaining a millage rate consistent with the current fiscal year, the City anticipates an additional \$1,002,072 in revenue, due to new development and reassessment growth. Of this new revenue, the Debt Service fund will utilize \$741,225 for bond repayments leaving only \$260,847 to support the needs of the General Fund.

#### Centralization of Fleet Management

Due to the increasing costs to manage the City's vehicles and equipment, the City will explore ways in which these costs can be contained through the consolidation of service providers and centralized contracts. Although explored in the past, increased costs continue to drive the need for ways in which maintenance can be accomplished minimizing the out-of-service time for vehicles.

#### Annexation

The City currently has seven pockets of land which are within the boundaries of the City; however, are not in the City limits. Recent changes in the state law allow the City to initiate and annex these properties. Upon review, the City realized that services were being extended to the property owners in these areas. As a result, the properties are scheduled to be annexed during the fiscal year.

#### Health Insurance

The Human Resource Department, in conjunction with the City's health insurance broker, Bryant & Wharton, negotiated renewal rates for the employee's health insurance plan. Commensurate with industry projections, the City is anticipating a 15% increase in employee health insurance costs equal to approximately \$424,785.

#### Merit Increase

The City appropriated a 3% merit increase per approved position for fiscal year 2005. Slightly down from the previous years 4.5%, the national average of 3% to 3.5% drove the economic engine to facilitate a change in the city's previous application of salary increases. Over the last two fiscal years employees have seen a decrease in the merit available, with 6% offered in 2003.

#### Benefits

Benefits costs have been appropriated at \$7,045,696, equating to 41.07% of salaries. This figure is comprised of the following components in comparison to total dollars budgeted:

- FICA – \$1,313,243
- Pension - \$1,344,227
- Deferred Compensation - \$495,153
- Insurance - \$3,079,641
- Workers' Compensation - \$208,683
- Tuition Reimbursement - \$70,862
- Paid Time Off - \$533,887

#### Employees

New employees were held to a minimum as the City continues to define efficiency structures where departments can operate via improved measures. Additionally, departmental activities and associated personnel were more clearly reviewed and defined in order to ensure alignment with the Mayor and City Council's desires. One department, Finance, eliminated a full-time and a part-time position.

Departments citywide requested a total of 35 full-time and 2 part-time positions. Of those requests, 8 full-time and one part-time position have been approved, along with two staffing allocations changes, as detailed below:

- Municipal Court – addition of a Deputy Clerk I (part-time)
- Department of Finance – elimination of an Accounts Receivable Coordinator (full-time) and a Data Entry Clerk (part-time)
- Technology Services – addition of a GIS Operations Coordinator (full-time) and a Software Programmer (full-time)

Police Department – addition of three (3) Emergency 9-1-1 Communication Officers (full-time); reallocation of an existing officer assigned to Municipal Court to the Crime Suppression Unit; addition of a Sergeant (full-time) to the Crime Suppression Unit; addition of an Officer (full-time) to the FBI Multi-Agency Gang Task Force, and reallocation of an Officer from the Traffic Unit to the Commercial Vehicle Enforcement Unit

Engineering/Public Works – addition of a Civil Engineer for Traffic Systems (full-time)

The total first year cost for the new employees, including salary, benefits, training and associated equipment is anticipated to be \$553,350. Savings derived from the elimination of positions is anticipated to be \$87,079.

### **DEPARTMENTAL BUDGET FUNDING HIGHLIGHTS**

In conjunction with budgetary issues and priorities as set above, the following summarizes priorities and funding approvals that may otherwise go unmentioned. Significant to the operating environment for fiscal year 2005, the following are presented by department:

#### **Mayor and City Council**

The annual expense appropriation will change from \$3,750 to \$5,000 annually for all Councilmembers, with the Mayor's expense appropriation of \$9,000 remaining unchanged. In previous years, the unspent portion of the expense allocation was carried forward to the next fiscal year, up to a maximum of two fiscal years. The carry-forward of unspent appropriations will be eliminated.

An increase in pay for Councilmembers which was approved by the City Council during 2004 is pending additional legislative action and has been included for half of the fiscal year.

Increase in the contribution to P.A.L. from \$25,000 to \$35,000.

#### **Municipal Court**

Addition of part-time Deputy Clerk I to run driver's histories, provide customer service support, and document management services - \$17,060.

Digital Recording system - \$7,250

An increase in pay for the Municipal Judge has been included in the budget in the amount of \$15,000. This pay increase still requires independent Council action to become effective.

#### **Department of Finance**

Accounts Receivable Coordinator – elimination of vacant position for an annual savings of \$61,495.

Part-time Data Entry Clerk – elimination of vacant position for an annual savings of \$12,084.

Water meter/irrigation meter replacement program - \$50,000

#### **Technology Services**

GIS Operations Coordinator - \$67,005

Software Programmer - \$59,009

IT Strategic Plan – Year 1 - \$190,000

#### **Human Resources**

Offsite/remote access to soft skills training on computers / e-learning system - \$3,000

YMCA Wellness and Health Program - \$10,000

Improve quality of city-owned fitness equipment - \$2,500

Increase in employee tuition reimbursement program from \$2,000 to \$3,000

Funding of the flexible spending debit card program - \$5,000

Community Development Department

Downtown Development low-interest buy down loan program - \$40,000

Installation of City limit signs - \$6,400

Initiate City annexations - \$22,000

Improvements to office space - \$8,800

Police Department

Emergency 911 Center – three new Communication Officers - \$131,949

Mapping Software - \$26,000

Crime Suppression Unit – reallocation of existing officer from Municipal Court and the addition of a new Sergeant with equipment - \$99,714.

FBI Multi-Agency Gang Task Force – addition of a Police Officer with the associated required equipment - \$86,682

Commercial Enforcement Unit – reallocation of existing officer from the Traffic unit.

Crime Analysis Software - \$33,000

Hand-Held Ticket Writers - \$8,500

Replacement of 2 motorcycles - \$36,000

Replacement of 9 vehicles - \$288,000

Addition of maintenance contract for Firing Range training - \$25,000

Purchase of scales for the commercial vehicle enforcement program - \$30,000

Fire and Emergency Services

Replacement of Fire Station 5 - \$695,000

Purchase of updated Cardiac Monitoring Units - \$29,000

Volunteer emergency paging system - \$40,000

Increase of fire fighter reserves by \$50,000

Land acquisition for station 6 - \$300,000

Purchase of equipment for Haz Mat operations - \$6,000

Purchase of equipment for Special Events operations - \$1,600

Purchase of 2 AED units for the Special Events Team - \$10,000

Engineering/Public Works

Records storage required by Historic Archive Grant - \$4,500

Future flood plain model - \$35,000

Addition of \$8,000 to Grounds Repair & Maintenance for the Tree Commission's specimen tree care project

Traffic systems Civil Engineer with associated equipment - \$104,016

City Hall Expansion Study - \$10,000

Laptops with wireless technology - \$55,000

Purchase F-550 super crew cab dump truck - \$51,000

Drainage pipe cameras - \$47,000

Pavement Striping - \$150,000

Milling and Resurfacing - (Great Oaks Way and Southlake Drive) \$386,000

Repair/replacement of traffic signal loops - \$75,000

Milling and Resurfacing (Windward Parkway) - \$81,000

Traffic Signal and Sign Equipment - \$300,000

State Route 9 at Norcross - \$40,000

State Route 9 at Devore - \$40,000

State Route 9 at Windward - \$50,000

State Route 9 at Academy/Old Milton - \$20,000

City Bridge repair - \$89,000

#### Recreation and Parks Department

- Design for Cogburn Road Park - \$30,000
- Design for Webb Bridge Park - \$30,000
- Purchase of computer equipment for Senior Center - \$1,725
- Purchase of sod cutter - \$10,000
- Tractor with blower for Greenways - \$22,000
- Chipper with 9" chute - \$15,000
- Restroom cleaning service - \$6,000
- Replacement of 15-passenger van - \$42,000

#### **PLANNING PROCESSES**

The City's annual budget process provides a financial plan for the upcoming year. In addition, through the process, future year projections are reviewed to proactively adjust spending trends which creates the ability to actively manage future year appropriations. Planning processes from other functions including Council retreats, departmental goal setting, and operating plans such as the Comprehensive Development Plan (Community Development), Transportation Improvement Plan (Engineering/Public Works), Recreation Master Plan (Recreation and Parks) and the Information Technology Strategic Plan (Technology Services) are incorporated into the budget process, where applicable. Although important, these plans are used as a guideline to reach goals. Funds are not appropriated as a result of the study/plans. Rather, the plans are used as a vision where appropriations can be directed.

#### **BUDGET POLICY**

Annual budgets are adopted on a basis consistent with accounting practices as defined by generally accepted accounting principles for all funds, except those capital project funds (Bond III – 1998 G.O. Bond, Capital Project Fund), which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

Financial policies as they relate to the budget process have been included within the "Financial Policies" section of this document. Discussions regarding how this budget was prepared in conjunction with those policies, as well as other operating procedures which are not necessarily disclosed within the financial policies are discussed below.

#### **FUND BALANCE/RETAINED EARNINGS**

During the review of funds available for appropriation for the fiscal year 2004 budget, the Budget Team took a conservative approach in relation to the current financial condition of the City (reserve of 2 months or 16.33% of total appropriation by fund). As budgetary practice in previous years dictated the use of budgeted fund balance for non-operating appropriations only, the fiscal year 2005 budget again reflects this practice.

The General Fund ended fiscal year 2003 with \$5,019,981 in fund balance in excess of legally required reserves and GAAP designations. As a result, \$276,482 of current fiscal year 2005 revenue was coupled with the fund balance excess, resulting in the following uses totaling \$5,296,463:

##### Debt Service Fund – \$500,000

The City will utilize these funds beginning in fiscal year 2006 to minimize the impact the increase in bond payments will have on operations. The end result will be to eliminate the swings in the millage rate levied to cover debt payments. It is anticipated that \$298,142 will be used in FY 2006, \$537,076 in FY 2007, and \$650,816 in FY 2008. In order to accomplish this smoothing effect, \$1 million of the existing \$2.6 million Debt Service Fund fund balance will be used.

Emergency 911 Fund - \$499,215

A special revenue fund of the City, the E-911 Fund is responsible for managing the incoming emergency calls and dispatching of public safety in response to such calls. As a result of decreased revenues within the fund due to technological advances in wired telecommunications, the City will budget an operating subsidy to the fund for the first time. Internal processes are underway to maximize revenue due to the City under current law and an examination of the change in state laws in future years will be considered.

Pension - \$500,000

Beginning in fiscal year 2003, the City saw a need to increase the current funding level of the defined benefit pension. With the current actuarial accrued liability of \$2.1 million, this contribution will be made in addition to the regularly monthly payments as noted in the January 2004 Actuarial Report.

Reserve - \$384,474

As the City will face budget constraints in the next few fiscal years which have not been experienced in the past due to the debt repayment schedule, the reserve in the General Fund will be increased 1%, bringing the total to 18% of the operating expenses. This reserve will be held for future use with no change in the City's financial policies requiring this increase to be maintained for an extended time.

Operating Transfers - \$3,412,774

In order to fund pay-as-you-go capital projects along with operating and capital grants, three transfers will be made from the General Fund in fiscal year 2005. The Capital Projects Fund will receive \$2,494,274, with the grant funds receiving \$918,500.

The Impact Fee Fund (Special Revenue Fund) appropriated \$400,000 in fund balance. This non-operating fund records the collection and use of impact fees, and supplements the re-payment of debt on an annual basis with available resources, one year in arrears. The fund balance appropriation will be transferred to the Debt Service Fund and used to repay general obligation bonds in the areas of transportation, public safety and parks.

The Drug Enforcement Agency Fund (Special Revenue Fund) is used to account for federally shared proceeds from drug related activity. The City's policy is to use these funds as allowable under federal standards for non-operating expenses in order to supplement the operations of the Police Department. For fiscal year 2005, \$36,508 in fund balance has been appropriated, and will be used with anticipated current year revenue for machinery and equipment along with software acquisition.

Budgeted fund balance in the Capital Project Fund equals \$245,982, and is available as a result of projects appropriated in previous years where total expenses were less than budgeted amounts. Capital projects are comprehensively reviewed on a quarterly basis, with status reports issued.

As a result of several of the fund balance appropriations described above, inter-fund transfers will occur. In addition to those transfers, the Water System (Enterprise Fund) will move \$174,571 from current year revenues to subsidize the Solid Waste Enterprise Fund.

## **REVENUE ANTICIPATION**

With taxes being the primary source of revenue for the City, the budgetary process again aimed to provide diversification within available funding sources. Although not always successful, the



City's objective is to rely on diversified revenue sources equally in order to prevent an unsustainable loss due to an unforeseeable event. Additional revenue sources were identified and will be pursued during fiscal year 2005. Although all sources newly identified will be included in current categories, such as Taxes or Charges for Service, diversification within each category is also beneficial. Future year anticipations are based upon available data at the time the budget is approved, with details found within the Statistical/Overview section of this document.

#### Potential New Revenue Sources

As the City continues to project into the future, the need to examine revenue streams has become increasingly important. Several new or increased revenues have been explored during the budget process and are recommended in order to facilitate the financing of sustained services. These revenues include:

- Increased building permit fees,
- Modifications to the business license fees,
- The levy of a new rental motor vehicle tax,
- A processing charge associated with tickets adjudicated through the municipal court,
- An increase in the license fee for alcohol beverages,
- A review of all exchange like revenues/transactions (charges for service) to occur during the fiscal year, and
- A review of the way false alarm fines are assessed and billed.

Although individually these revenue sources may not equate to substantial income, combined they allow for services in future years to not be jeopardized.

#### **REPORTING ENTITY**

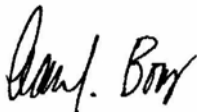
The City of Alpharetta is a Georgia municipal corporation led by an elected body of officials. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Alpharetta and its component units. In the annual publication of audited financial statements (Comprehensive Annual Financial Report), the City reports the Development Authority of Alpharetta as a discretely presented component unit due to its financial dependence upon the City.

This document does not include the Development Authority, as no appropriation capacity exists with the City Council or staff. The City Council does appoint all Authority members, but does not have operating control over the board or Authority.

#### **CLOSING**

I would like to express my appreciation not only to our Mayor, but also our Councilmembers. While this budget is conveyed on behalf of the Budget Team, this document is in large part our staff, citizen, and Council's budget due to the insights provided during preparation. I would also like to take this opportunity to thank our elected officials for your effectiveness as leaders and for your commitment, despite the many demands on your time and interests.

Respectfully Submitted,



Aaron J. Bovos, CGFM  
Director of Finance

## ***It's all in the name ...***



**FROM THE NORTH GEORGIA MOUNTAINS** to the Chattahoochee River along a Cherokee Indian trail, a tiny village named New Prospect Camp Ground was formed. This village, made up of tents, a log school, and arbor became a trading post where Indians and white settlers exchanged their goods. The surrounding countryside provided excellent farming land, especially for cotton. On December 11, 1857, the town was chartered and became the county seat of Milton County. The town was renamed Alpharetta from the Greek words "alpha" meaning first and "retta" meaning town. In 1932, Milton County was merged into Fulton County.



**Old Milton County  
Courthouse, 1800s**



**THE CITY OF ALPHARETTA IS GOVERNED** by a Mayor and six Council members. Elections are held every two years and are conducted by Fulton County. A candidate must be a resident of the City for six (6) months prior to the date of the election; shall continue to reside in the city during the member's period of service; and shall be registered and qualified to vote in municipal elections of the city in order to be eligible to serve as the Mayor or City Council Member. The Mayor is chosen by popular vote. Council members run for a specific post but are elected by a City-wide vote. City of Alpharetta elected officials serve for terms of four (4) years and until their respective successors are elected and qualified. Terms of office begin on January 2nd immediately following the date of election to office. Council members elected and qualified for three (3) consecutive terms are not eligible for the succeeding term. A mayor elected and qualified for two (2) consecutive terms is not eligible for the succeeding term.



**Milton County  
Bank, 1909**

# ***Mission Statement***



**TO PROVIDE ALL CITIZENS OF THE CITY OF ALPHARETTA** with quality, cost-effective services and leadership delivered by highly competent professionals in a manner consistent with planned growth and future economic development.



**REGULARLY SCHEDULED PUBLIC MEETINGS OF THE ALPHARETTA CITY COUNCIL**, boards and commissions are listed below. All meetings are held at City Hall and are open to the public. City of Alpharetta residents are encouraged to attend.



## ***City Council:***

- First Monday of each month, 7:30 pm, business meeting
- Second Monday of each month, 7:00 pm, workshop; Fire Headquarters Training Room
- Third Monday of each month, 7:30 pm, business meeting
- Fourth Monday of each month, 7:30 pm, public hearing

## ***Planning Commission:***

- First Thursday of each month, 7:30 pm

## ***Recreation Commission:***

- Second Thursday of each month, 7:30 pm

## ***Design Review Board:***

- Third Friday of each month, 8:30 am

## ***Board of Zoning Appeals:***

- Third Thursday of each month, 5:30 pm



## ***Special/Community Events Calendar***

### **July 2004**

1	2004 North Atlanta Swim Association Championship	404-352-3046
3	Greater Atlanta Australian Shepard	678-893-1783
3	Friends of the Alpharetta Library Book Sale	770-740-2425
4	July 4th Celebration - Fireworks at Wills Park	678-297-6130
6	Fall Recreational Baseball	678-297-6167
6	Fall Recreational Roller Hockey	678-297-6172
10	Rolling Hills Saddle Club	678-455-0006
10	Art in the Park	678-297-6165
11	Blue Jeans & Chaps Horse Show	770-664-8355
11	Old Milton Saddle Club	678-296-6120
15	Fun Run/Walk at City Parks	678-297-6000
17	Horseshow Ventures	678-893-0841
17 - 18	Alpharetta Main Street Market	678-297-6000
23	Friday Night Dive-In Movie	678-297-6130

### **August 2004**

6	End of Summer, What a Bummer at Alpharetta City Pool	678-297-6150
7	Old Soldiers Day Road Race 10k/5k & 1 Mile Fun Run/Walk	678-297-6150
7	52nd Annual Old Soldiers Day Parade	678-297-6000
7	Rolling Hills Saddle Club	678-455-0006
7	Friends of the Alpharetta Library Book Sale	770-740-2425
8	Blue Jeans & Chaps Horse Show	770-664-8355
12	Atlanta Symphony Orchestra	678-297-6000
13	Circle C Rodeo	770-442-3800
15	Old Milton Saddle Club	678-296-6120
20	Movies Under the Stars	678-297-6162
21	Georgia Dressage Combined Training Association	770-664-6622
21 - 22	Alpharetta Main Street Market	678-297-6000
21	Tennis Bash At Wills Park	678-297-6130
28	Brownwood Farm	

### **September 2004**

4	Turning Point Farm	
4	Friends of the Alpharetta Library Book Sale	770-740-2425
6	Peach Jam Concert - All Day	678-297-6000
11	Rolling Hills Saddle Club	678-455-0006
11	6th Annual Heritage Festival at Milton High School	678-297-6078
13	4th Annual "Hommage to Heroes" Charity Golf Tournament	770-740-8703
18	USTA Development Coaches' Workshop	678-297-6130
18 - 19	Alpharetta Main Street Market	678-297-6000
19	IronKids Bread Triathlon Series	678-297-6000
25	Movies Under the Stars	678-297-6000

<b>October 2004</b>		
2	3rd Annual Alpharetta Fun Fest	678-297-6000
2	Old Times at Crabapple Antiques Festival	678-297-6000
2	Fall Student & Staff Art Show	678-297-6165
2	Movies Under the Stars	678-297-6000
7	8th Annual Mayor's Challenge 10k/5k	678-297-6000
9	Fall Festival	678-297-6000
16 - 17	Alpharetta Main Street Market	678-297-6000
23	Halloween Hayrides and Haunts	678-297-6130
26	Decorate a Pumpkin	678-297-6150
<b>November 2004</b>		
6	A Wish for Wendy	678-297-6000
<b>December 2004</b>		
4	27th Annual Tree Lighting Celebration on the Square	678-297-6000
6	Santa's Calling	678-297-6130
11	Pictures with Santa on the Square	770-475-5758
15	Brunch with Santa and the Mrs.	678-297-6150
<b>February</b>		
4	Father/Daughter Valentine's Day Dance	678-297-6150
<b>May 2005</b>		
19	16th Annual Taste of Alpharetta	678-297-6000
31	Celebrate America 10k Race	770-740-2648
<b>July 2005</b>		
4	July 4th Celebration and Fireworks at Wills Park	678-297-6130
<b>August 2005</b>		
6	Old Soldiers Day Road Race 10k/5k & 1 Mile Fun Run/Walk	678-297-6150
6	53rd Annual Old Soldiers Day Parade	678-297-6000
<b>September 2005</b>		
10	7th Annual Alpharetta Heritage Festival	678-297-6000
<b>December 2005</b>		
3	28th Annual Tree Lighting Celebration on the Square	678-297-6000



For additional information on Special Events, or a current listing of activities, please visit the City's web site at [www.alpharetta.ga.us](http://www.alpharetta.ga.us) or call 678-297-6000.



# ***The Budget Process***



**VIEWED AS AN ANNUAL FINANCIAL PLAN FOR THE CITY**, the purpose of this document is to detail the appropriations as necessary with respect to the municipal services provided and to accurately reflect the sources of revenue used to fund those activities. To that regard, all funds that receive annual appropriations by the City Council have been accounted for through this document. The City's fiscal year runs from July 1 through June 30, with the official fiscal year taken from the year ending date. As an example, this document is prepared for the year July 1, 2004 through June 30, 2005, thereby being the Fiscal Year 2005 Budget



Responsibility for the authorization and approval of funding rests with the Budget Team, comprised of the Mayor, City Administrator, City Council member with finance oversight, and the Director of Finance. The Budget Team maintains the primary responsibility for ensuring that City Council's objectives are examined for available funding and department's requests to fund initiatives are in alignment with the mission and goals of the City. Further, this team performs a detailed review of both revenue and expenditures in order to produce a recommended budget for City Council to review and approve.

Budget preparation, analysis, and reporting is managed and facilitated on an annual basis by the Department of Finance. Included within those responsibilities is the annual budget process which eventually results with the publication of the budget document consisting of the Annual Operating and Capital Budget. Budget information is collected in three phases. The first phase includes budget requests that relate to employee expenses. During this phase, Finance budget staff complete salary and benefits budgeting and departments submit requests relating to personnel expenses, such as uniforms, professional development, travel, communications, etc.

The second phase includes budget requests that relate to departmental operations. New to the fiscal year 2005 budget process is the introduction and transition to activity based budgeting. During the 2004 budget process, the City Council requested improvements to the presentation of budget information, most significantly, the Council wanted to see budget information by function. An example of this would be presenting the revenue and expenditures associated with "Crime Suppression" in the Police Department. Previously, crime suppression had been a part of the Criminal Investigations Division, thus, the requisite budget requests were presented in the Criminal Investigations Division as a whole. During the 2005 budget process, an effort was made to identify significant functions within each department and budget for those functions on an activity basis. During phase two, the departments identified these significant functions and submitted budget requests based on maintaining the current level of service and operations for each function.

Phase three, the final phase of data collection, included budget requests for new programs/services or improvements to current service levels. Performance measurement updates are also included in this phase. In previous budget years, performance measurement data was not required from every department. In the Fall of 2004, the first comprehensive performance measurement project was completed with the intent of including performance measurements for every department in subsequent budget documents. In fiscal year 2005, the City as a whole will be continuing the education process relating to the formulation, tracking, and reporting of performance measurements as they relate to budget appropriations and services provided to the citizens.



The City's budget process begins in January with the disbursement of information to each respective department. This process is conducted via a series of "kick-off" meetings where the Department of Finance provides the budget calendar, necessary documentation, training, and information to each department. During the two months subsequent to the kick-off meetings, departments submit the phase one, two and three information discussed above. The data is completed and assembled into a central repository. Distribution of this information occurs to each elected official as well as members of the Budget Team.

### **Fiscal Year 2005 Budget Calendar**

January 12, 13,15	Budget Kick-off Informational Meetings
January 16 <sup>th</sup>	Phase I budget information worksheets sent to departments
February 9 <sup>th</sup>	Phase II budget information worksheets sent to departments Revenue projection worksheet distributed
March 1 <sup>st</sup>	Phase III - Performance Measurements sent to departments
March 23 <sup>rd</sup>	Phase III - Management Staff Budget Retreat.
March 29 <sup>th</sup>	Council Workshop - Performance measurements and management staff goals (high and mid level priorities) presented to Council
April 12 <sup>th</sup>	Council Workshop - Council input on management staff goals Estimate of total revenues and expenditures presented
April 12 <sup>th</sup>	Submit first advertisement of budget hearing
May 10 <sup>th</sup>	Workshop – Public Hearing
May 17 <sup>th</sup>	Submit second advertisement of budget hearing
June 7 <sup>th</sup>	First Reading of Budget Ordinance
June 14 <sup>th</sup>	Final Workshop
June 21 <sup>st</sup>	Final Reading of Budget Ordinance - Adoption of FY 2005 Budget

From this point, a series of meetings occur starting with a management staff budget retreat in late March. The City Administrator and all department directors attend this one-day retreat to discuss the initial budget requests and revenue projections. During this time, department directors present any new budget requests, initiatives, or programs and discuss any new potential revenue sources from their department. In early April, the first council workshop includes brief presentations by each department head to the City Council. From this point, the council debates and requests revisions to budget requests with the entire process ending in presentations to the citizenry through public hearings and final Council adoption via an ordinance in June.

The budgetary level of control resides at the departmental level; therefore, after appropriation, reallocation of appropriated budgets is allowable within the respective departments with a few exceptions. In order to amend the budget, a department director submits a budget amendment form to the Department of Finance. Finance staff reviews the amendment for policy compliance and forwards to the City Administrator's office for final approval. Departmental budget reallocations exclude the transfer of salary and benefit budget appropriations, which are fixed. Savings realized from vacant positions cannot be used to fund operating activities. Further, items budgeted under machinery and equipment cannot be used for purposes other than those specified when the budget was adopted. Budget estimates for specific activities which result in savings to the department are moved to an unallocated account during the year and used during the mid-year budget process based upon Council funding priorities. An example of this process would be a \$40,000 budget appropriation based upon the estimation of a maintenance contract with the bid/contract actually awarded at \$37,000. The resulting savings of \$3,000 is recalled into an un-appropriated account and can then be used to fund unforeseeable expenditures or requests during the mid-year budget process.

### **Capital Budgeting**

The Capital Project Fund is used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years and with an anticipated cost of \$25,000 or more,

including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

The majority of the City's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the General Fund. Appropriations for the transfers are made primarily from undesignated/unreserved fund balance. Additional revenue sources include State Department of Transportation funds for qualified street/highway improvements, grants, and interest earnings. As a matter of practice, the City does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects are prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project-specific items as funding is available. When funded capital projects are completed, any remaining balance is transferred to an unallocated capital project account and routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority for the funding available. The annual budget document includes a summary page for each newly funded capital project in fiscal year 2005, providing a project scope, financial operating impact and specific funding source.

### Budgeting by Funds

In the early 1900's, state and local governments often used separate bank accounts, commonly known as funds, to control resources set aside for specific purposes. This has evolved into modern day fund accounting used for the purposes of controlling governmental monetary resources that are legally restricted or earmarked for special purposes. Financial reporting treats each government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board defines a fund as:

A fiscal and accounting entity with a self-balancing set of account recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated from the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All funds are classified into fund types and the number of funds a government uses can vary. The City of Alpharetta currently uses twelve funds to account for the use of financial resources. The city's funds are detailed below by fund type.

### General Fund

The General fund is a fund type of its own. It is the principal operating fund of a government and is typically used to account for most of a government's operations. The General Fund uses the modified accrual basis of accounting and budgeting.

### Debt Service Funds

Debt Service funds are used to account for accumulations of resources that will be used to pay debt obligations of the general government. The City of Alpharetta has one debt service fund, which uses the modified accrual basis of accounting and budgeting.

### Capital Projects Funds

Capital projects funds are used to account for major capital construction or acquisition. The City has three capital project funds, one to account for general capital projects and fleet acquisition, another to account for projects financed through bond proceeds, and a third to account for resources received from state and federal grants that are earmarked for specific capital purposes outlined in the grant award. For the purposes of this budget document, only the general capital project fund and the grants capital project fund are presented, as there are no current appropriations in the Bond Fund. Capital project funds use the modified accrual basis of accounting and budgeting. Appropriations in the Capital funds are presented in the Financial Summary Section.

### Special Revenue Funds

Special revenue funds are used to account for specific revenue sources that can only be legally spent for designated purposes. All Special Revenue Funds use the modified accrual basis of accounting and budgeting. The City uses the following special revenue funds:

Drug Enforcement Agency Fund: The DEA Fund was established to account for funds received from shared revenues resulting from confiscation of property from drug offender's arrests. The revenues are restricted to law enforcement and cannot be used to supplant the normal operating budget of the Police Department. Operationally, this fund is included within Public Safety, specifically the Police Department, and used to track equipment and machinery acquisitions. Appropriations in the DEA fund are presented in the Police Department section.

Emergency 911 Fund: Established to account for funds received from users of the Emergency 911 System, these funds are to be used for expenditures necessary to maintain the City's emergency call center. Operationally, this fund is a department within Public Safety, specifically the Police Department and collects revenues from wired and wireless communication providers on a monthly basis. Appropriations in the E911 fund are presented in the Police Department section.

Impact Fees: This fund is used to account for the revenues derived from residential and commercial development within Alpharetta. Revenues received are used as an offset to City expenditures to fund system improvements, mainly infrastructure, as detailed within the City's Impact Fee Ordinance. Operationally, impact fees are collected by the Community Development Department. Revenues are transferred annually to the Debt Service Fund. Appropriations in the Impact Fee fund are presented in the Financial Summary Section.

Hotel/Motel Fund: This fund accounts for the levy and collection of excise tax upon hotels and motels for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the City levy's a 6% tax to 22 area hotels and motels, with 43 1/3 % of the tax allocated to the Alpharetta Convention and Visitors Bureau, 16 2/3 % of the tax allocated to the Downtown Business District, and the remainder allocated to the City's general fund. Appropriations in the Hotel/Motel fund are presented in the Financial Summary Section.

Operating Grants Fund: This fund accounts for resources received from state and federal grants that are earmarked for specific purposes outlined in the grant award. The Operating Grants fund accounts for transactions related to grants that supplement maintenance and operating projects. Appropriations in the Operating Grants fund are presented in the Financial Summary Section.

### Enterprise Funds

Enterprise funds are used to account for "business-type" activities whose operations are primarily financed by fees collected from customers. All Enterprise Funds use the accrual basis of accounting and budgeting. The City of Alpharetta currently has two enterprise funds.

Water System Fund: Established to account for the operation of the City's water system, a self-supporting activity which renders services on a user charge basis to residents and businesses located in Alpharetta. The City is a reseller of water purchased directly from Fulton County and does not own or maintain any water treatment plant. Sanitary sewer is provided using the same means. Revenues collected for this service are paid to Fulton County for costs associated with processing and treatment. Operationally, both the Department of Finance and the Engineering/Public Works Department manage this system and budget appropriations are presented in the applicable department's section.

Solid Waste Fund: This fund records the transactions, revenue earned, and expenses incurred in association with providing residents with garbage collection services. Services are provided on a user charge basis and managed through an independent company under contract with the City. Operationally, the Department of Finance manages this system including billing, collection and customer service related to services provided to citizens. Appropriations in the Solid Waste fund are presented in the Department of Finance section.



## ***The Budget Document***



**he budget document** is intended to provide a comprehensive review of the City's financial position with respect to goals and objectives of the budget year. In addition, as a communication tool, significant impacts to the budget process and figures contained herein are detailed to fully disclose information which is necessary in order for staff to provide a true and accurate financial picture. The annual budget document is organized into four primary sections as follows:

GENERAL INFORMATION: Included within the general information section is a presentation of current elected officials and staff, a City organizational chart, the Budget Message from the Director of Finance, a statistical/overview section providing charts and graphs of significant trends and an informational section providing details of City history and structure. The general information section also gives an overview of the budget process. The Financial Policies that govern fiscal operations of the City are also detailed. This section provides a strong background to the process, methods and means in which the City of Alpharetta completes the annual budget process.

FINANCIAL SUMMARIES: A total financial summary of revenue and expenditure appropriations is presented at the beginning of this section. Following are Statements of Revenues and Expenditures by fund with historical data and a two year projection of future budgets.

FINANCIAL POLICIES: The Department of Finance actively manages and maintains the Financial Management System, comprised of comprehensive financial policies pertaining to all financial operations in the City. The policy section of this document contains the policies that relate to the budget process, both before and after appropriation.

BUDGET DETAIL: After the financial summaries, each department's appropriations are presented in detail. Each department is tabbed for ease of use. The first page of each department section is the organizational chart of the department. The organizational chart is color-coded by the significant functions identified by the department.

Next, the department's mission statement and goals/objectives are outlined. Following is a summary of the department's appropriations for the fiscal year 2005. The summaries also include historical data and a two year projection of future budgets. The summaries are presented by fund where applicable. The summary concludes with a historical account of positions allocated to the department.

The department section then presents information related to the significant functions within the department. These functions correspond to the color-coding on the organizational chart as indicated in the function's introduction. Each function has a distinct statement of service, followed by the presentation of performance measurement data, personnel data, and financial data relating to the function. The "Actual 2004" column represents departmental year-end information.

Following the budget detail by department, capital projects are presented both in summary form and in detail by the project. Next is a section relating to debt service. In the debt service section, the City's long term debt obligations are explained and outstanding debt obligations are presented. This section also includes a debt service fund summary, statistical information, debt retirement schedule and the computation of the legal debt margin.

The budget detail is completed with the Alpharetta Convention and Visitors Bureau's (ACVB) Annual Budget. Required by Ordinance, the ACVB budget must be adopted and incorporated with the City's annual operating budget.

APPENDIX: The appendix provides the Georgia law on local government budgets as a reference for the public as well as internal users of the document. A glossary of terms is also included for reference purposes.

## ***Important contributions to financial information contained within this document***



**he figures represented within this document** reflect internal practices associated with operations and the preparation of the annual budget. As analysis occurs with respect to forecasting, certain factors are used which affect the understanding of the figures represented. All such factors are disclosed below.



Organizational Chart: The City's organizational chart reflects the Citizens of Alpharetta, and Elected Officials of the City, as well as operational departments under the direction of the City Administrator. The Municipal Court Judge is shown within this chart for presentation purposes of structure; however, this elected position holds no fiduciary capacity over the appropriation of expenditures or anticipation of revenues.

Statistical/Overview Section: Figures represented within the statistical/overview Section are representative of both actual history and anticipated revenue and appropriated expenditures. For comparison purposes, these figures are presented in accordance with the basis of accounting or basis of budgeting for each fund type as defined by the Governmental Accounting Standards Board and Generally Accepted Accounting Principles.

Financial Policies: The financial policies contained within the policy section represent only those policies that relate to the budget process, both before and after appropriation. Current financial policies were adopted by the City Council during fiscal year 2003. For a complete policy document, please contact the City of Alpharetta Department of Finance, 678-297-6065.

Financial Summaries: Each fund is represented within this section by providing both prior year history and future year anticipations. Major funds are designated as such. The two left columns of each statement provide prior year audited figures that have been reported in the City's Comprehensive Annual Financial Report. The revised budget column includes the original appropriation and any mid-year appropriations for the prior fiscal year. The current year projected budget details the revenue anticipated and expenditures appropriated for the fiscal year as described. Finally, two future fiscal years are shown in order to provide a financial outlook and planning tool.

Current and future years revenue is anticipated based upon the prior three years of history, complimented by any economic indicators available during the current year process. Examples of such indicators are the financial markets with respect to interest earnings or property tax digest growth that may continue to increase revenue in future years. All future year tax revenue is projected using the same taxing rate as currently approved through ordinance. Such rates are subject to change based upon the City Council's direction and state laws.

Property tax revenue makes up a significant portion of the revenue for the City. Both the General and Debt Service funds rely heavily on this funding source. The personal, real and public utility assessments are received from Fulton County; however, are uncertified by the Georgia Department of Revenue at the time the millage rate and budget are adopted. The uncertified digest figures are used for publication purposes and carried forward into the budget process. The City anticipates collecting 95-97% of the revenue projected from the uncertified digest in the current year. Delinquent tax collection from subsequent fiscal years is not anticipated, providing for any variances which may occur in the initial year between the uncertified digest and the final billing. Possible changes to the uncertified digest include appeals, bankruptcies, parcels not in the City limits, and incorrectly classified tax status.

Expenditures are shown by department and future year projections include increases in the salary and benefit expense categories. Operating expense accounts (known as maintenance & operating, or M & O) are carried forward for the two projected fiscal years modeling projected increases from the past three years of history. Detail relating to the future year projections can be found within the departmental section of the document.

Departmental Sections: Current year operating expenses are reflected by line-item account, with the exception of salaries and benefits. These figures are summarized as one line item, and reflect the anticipated costs associated with employee pay, FICA paid by the City on behalf of the employee, pension, 457 contributions made by the City on behalf of the employee, health insurance, short-term and long-term disability insurance, life insurance, worker's compensation, paid time off accrual and tuition reimbursement. Employee pay is budgeted at the current rate for occupied positions with a 3.0% average merit increase. Positions vacant at the time of budget adoption are budgeted at the minimum pay level for that grade.

Employer paid benefits as detailed above, include FICA, defined contribution pension, deferred compensation contribution, insurance, worker's compensation, paid time off, and tuition reimbursement. FICA expense is split 50/50 with each employee, leaving the City's portion at 7.65% of gross pay. The defined benefit pension plan is offered through the Georgia Municipal Association Employee Benefit System to all employees. The plan has a five year vesting period and the benefit payout varies based upon age, total years of service and annual salary for the last three years of employment. Contributions to this benefit are made directly by the City at no cost to the employee and are based on an annual actuary report. Further an IRS-compliant deferred compensation plan is in place. This plan, known as a 457, allows employees to contribute a portion of their pay with the City matching up to 3% of the employee's contribution. Insurance is provided via several carriers including United Health Care, Canada Life and Covenant Administrators. Benefits extended to each employee include major medical, dental, vision, disability, workers' compensation and life insurance. Employees contribute a portion of insurance costs based on a tiered cost schedule.



## ***City of Alpharetta***

### **Overview / Statistical**

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The overview/statistical section is designed to provide the reader with an increased level of understanding of the budget document as a management tool by showing significant trends that have impacted and will continue to impact the operations of the City. Included within this section are Citywide revenue and expenditure allocations, detail discussions of major funds revenue and expenditure allocations, property tax history and information, personnel history, and other significant financial trends.

Revenue projections for future years that are contained within this document are strictly completed based upon trend information available at the time the document is published. Due to the complexity behind revenue trending and projecting, the current year anticipations followed by two future years are presented.

The budget staff reviews all revenue anticipations and begins research for future year anticipations once the third quarter of the current year is complete. Property tax is anticipated based upon the uncertified digest figures multiplied by the proposed millage rate. All other revenue sources include 5-year trend information, accompanied by any outside influences and economic conditions that may effect the receipt of funds in the following year. Such outside factors include the limiting of space within a recreation program that has been at capacity the prior two fiscal years, or the decline in interest rates based upon the Federal Reserve interest rate and the economic indicators.

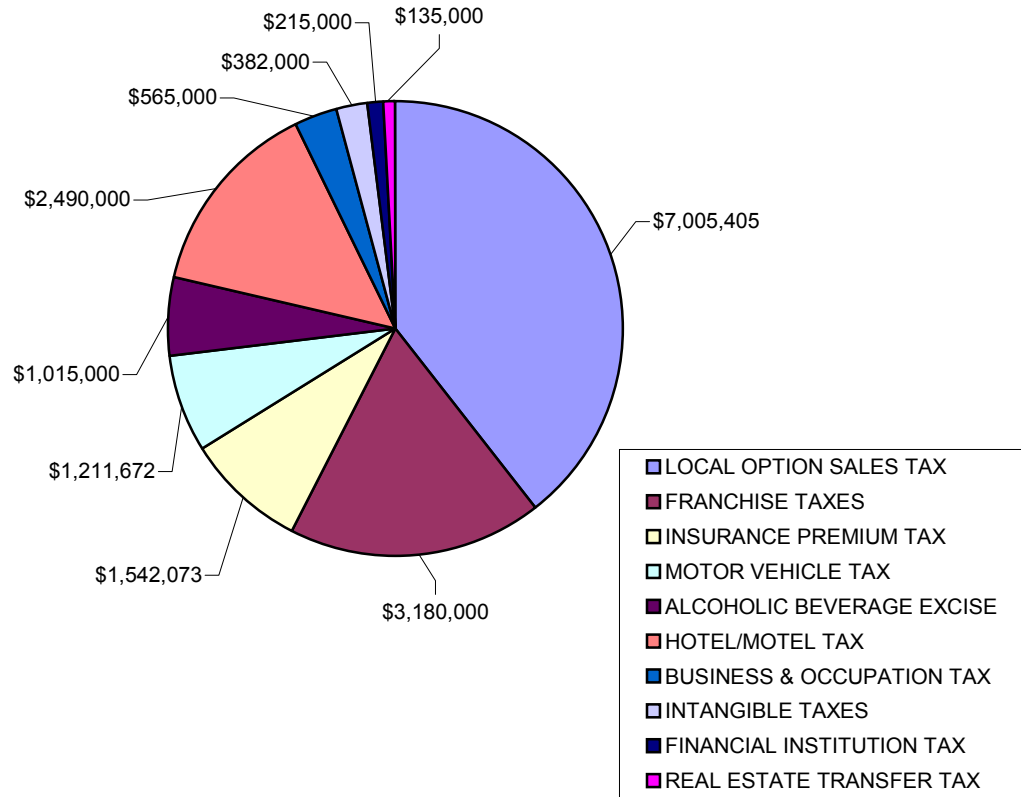
<b>Revenues:</b>	<b>Actual 2002</b>	<b>Actual 2003</b>	<b>Budget 2004</b>	<b>Anticipated 2005</b>
Property Taxes	\$ 17,594,368	\$ 17,594,524	\$ 15,498,637	\$ 16,455,660
Other Taxes	\$ 12,724,882	\$ 16,998,093	\$ 17,848,108	\$ 17,712,550
Licenses and Permits	\$ 1,433,757	\$ 1,096,780	\$ 849,250	\$ 899,800
Intergovernmental	\$ 1,177,823	\$ 470,698	\$ 613,000	\$ 3,154,775
Charges for Service	\$ 9,632,835	\$ 9,222,737	\$ 9,056,892	\$ 8,820,123
Fines and Forfeitures	\$ 936,527	\$ 2,084,267	\$ 1,460,600	\$ 2,239,000
Interest	\$ 988,033	\$ 686,621	\$ 651,084	\$ 480,134
Other	\$ 333,009	\$ 868,793	\$ 172,680	\$ 74,000
Budgeted Fund Balance	\$ -	\$ -	\$ 2,000,000	\$ 5,702,471
Total Revenues	\$ 44,821,234	\$ 49,022,513	\$ 48,150,251	\$ 55,538,513

### **Citywide Major Revenue Sources Detail**

Citywide, the largest source of revenue is Other Taxes, which includes Local Option Sales Tax, General Sales/Use Taxes, Selective Sales/Use Taxes and Business Taxes. These sources account for \$17,712,550 or approximately 33.51% of the citywide anticipated revenue for fiscal year 2005. Detailed on the following graph is the specific break out of the Other Taxes category.

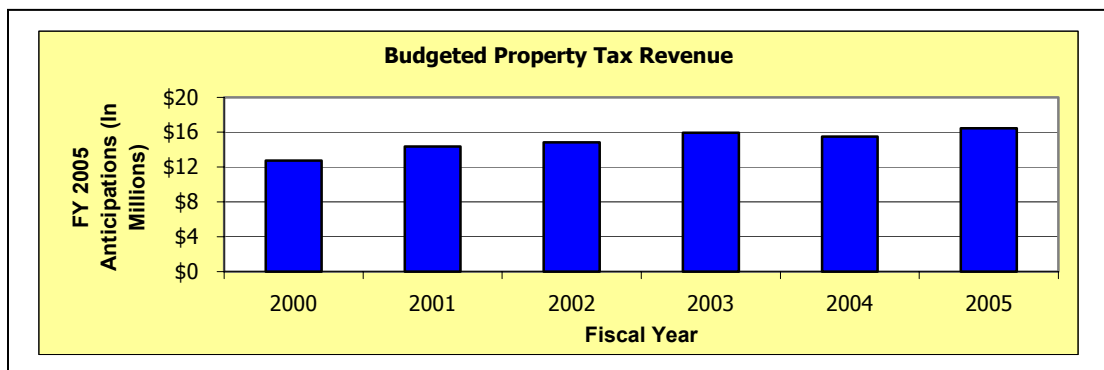
# City of Alpharetta

## Overview / Statistical



As mentioned above, sales/use tax is a part of Other Taxes. Sales tax in Fulton County is collected at 7%. Alpharetta and the nine other municipalities residing within Fulton County receive a regular distribution of this tax, known as Local Option Sales Tax (LOST). The tax rate is levied and certified in ten-year increments, with the current distribution agreement expiring on December 31, 2012. Distribution is based upon each jurisdiction's population, with the 2000 Census as the basis for the current distribution agreement. The City's current distribution percentage is 3.867%.

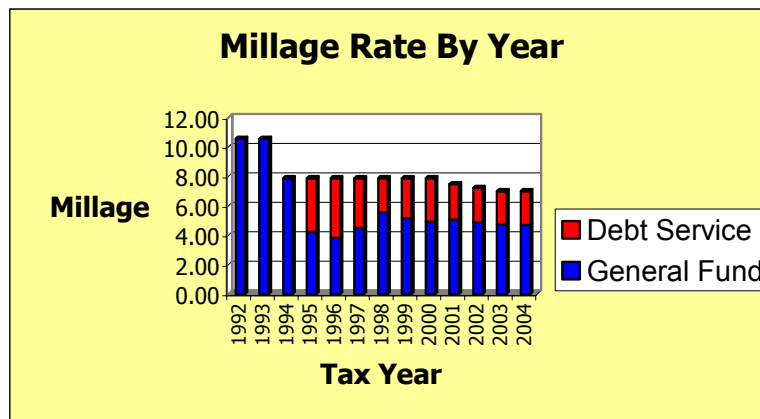
The second largest major revenue sources for the City is property tax revenue. Included within this category is real and personal property tax, as well as public utility taxes. Property tax anticipations for fiscal year 2005 are \$16,455,660 or 29.63% of the total citywide operating revenue. A chart below depicts trends in this category over the last several fiscal years.



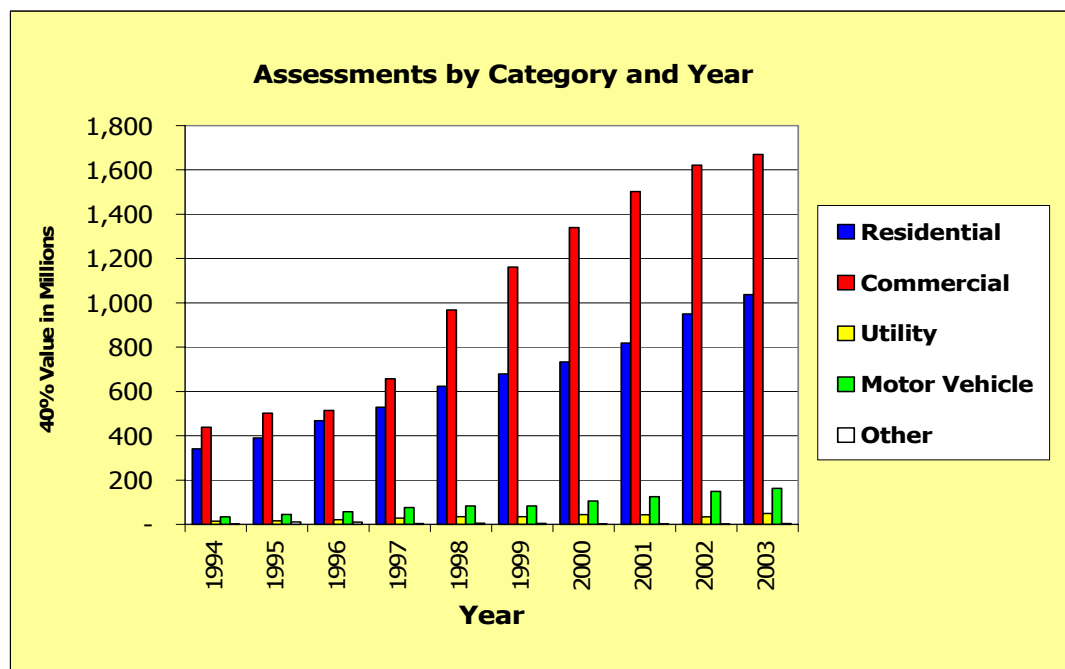
# City of Alpharetta

## Overview / Statistical

Property assessments are completed by Fulton County on an annual basis and are provided to the City after the tax digest is approved by the Georgia Department of Revenue, usually in July. In conjunction with the annual budget process, the City Council adopts a millage rate to be applied to the assessments in order to determine the billed amount. The City Council adopted a millage rate of 7.0 for fiscal year 2005 (tax year 2004), ending a five year trend of lowering the millage rate. Although the millage rate remains at 7.0 for fiscal year 2005, the application of the millage rate to the general fund decreased from 4.75 mills to 4.7 mills. Likewise, the debt service fund millage rate increased from 2.25 mills to 2.3 mills. A ten year history of the millage rate is detailed below. Taxable assessments provide the base in which the millage rate is applied, and therefore have a significant impact on the revenue derived from this source.



The graph below depicts the certified assessed values of residential, commercial, utility, motor vehicle, and other (miscellaneous) categories from tax year 1994 to 2003. A remarkable increase of nearly 200% is attributable to growth, annexation, and reassessments. Tax year 2004 (fiscal year 2005) assessments have not been certified by the State of Georgia Department of Revenue, Property Tax Division, and are therefore not published.

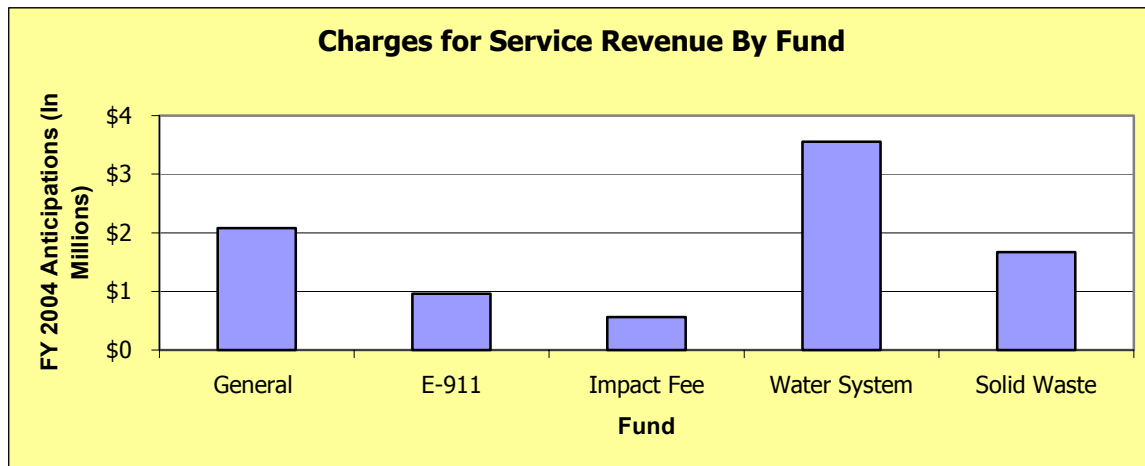


## ***City of Alpharetta***

### **Overview / Statistical**

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The final significant category comprising 15.88% of total revenue is Charges for Service. Other than interest earnings, this revenue source appears in more funds than any other category and makes up fees related to exchange transactions. Exchange transactions are those accounted for when goods or services are delivered in exchange for a fee, such as enrollment in a recreation program or payment for garbage service. In addition, this category is the major source of revenue for the Water System and Solid Waste Funds, comprising 99.8% and 99.5% of total revenue, respectively. The graph below details charges for service revenue as it is associated with each applicable fund.

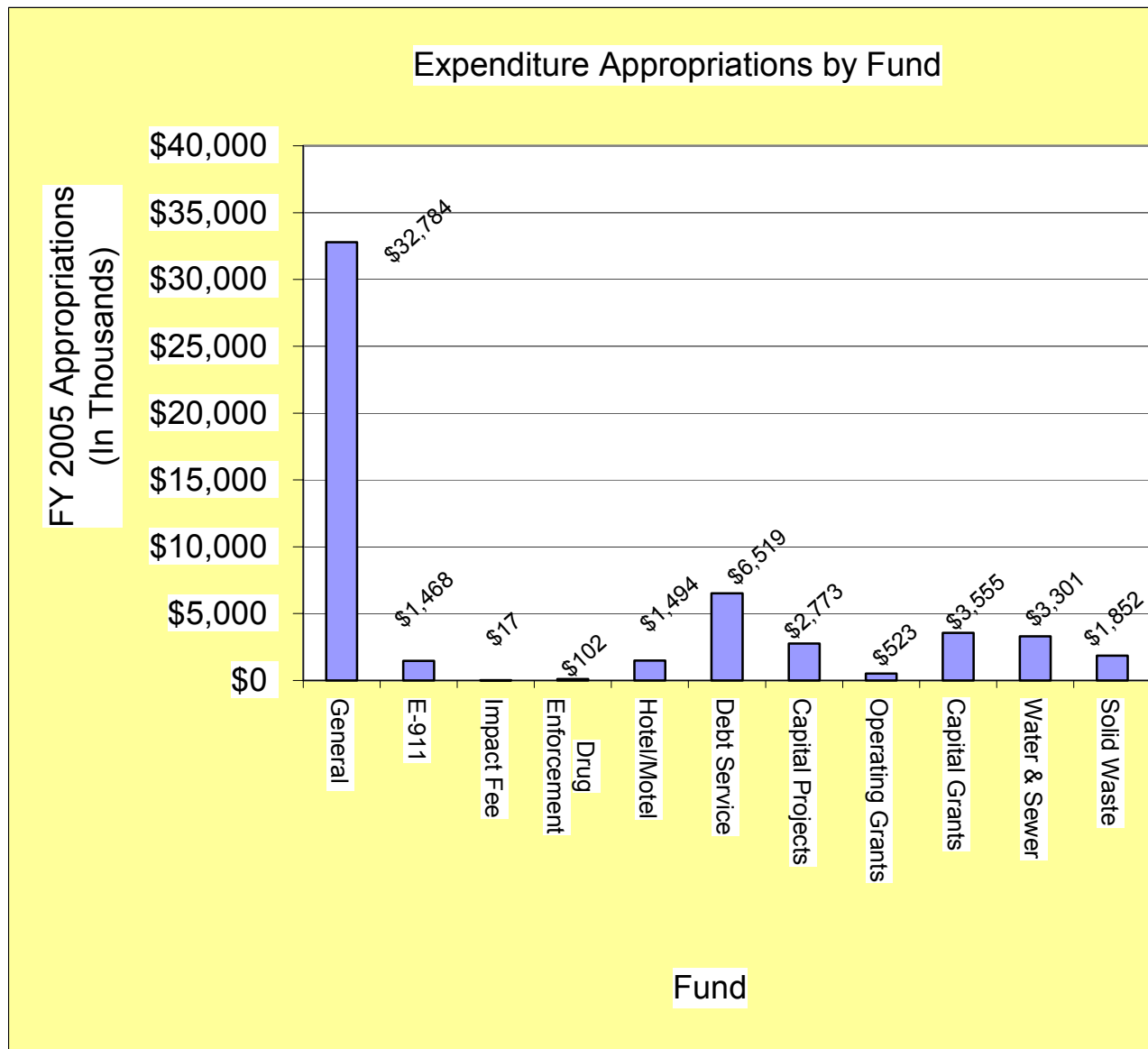


# City of Alpharetta

## Overview / Statistical

### Citywide Major Expenditure Allocations Detail

Citywide operating expenditure allocations total \$54,388,439 for fiscal year 2005, up \$880,032 over fiscal year 2004. The increase can be attributed to General Fund expenditures relating to personnel (salaries and benefits), purchased professional and technical services, repair and maintenance, other purchased services, supplies, and machinery and equipment.



# City of Alpharetta

## Overview / Statistical

The following statistical section focuses on the City's three major fund types, the General Fund, the Debt Service Fund and the Capital Projects Fund.

### General Fund Summary of Revenues and Expenditures by Type

The largest source of revenue in the General Fund is Other Taxes, which includes Local Option Sales Tax, General Sales/Use Taxes, Selective Sales/Use Taxes and Business Taxes. These sources account for \$16,218,550 or approximately 43.6% of the citywide anticipated revenue for fiscal year 2005.

#### **Revenues:**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005
Property Taxes	\$ 11,924,892	\$ 10,150,696	\$ 10,406,494
L.O.S.T.	\$ 5,638,618	\$ 6,959,405	\$ 7,005,405
Other Taxes	\$ 9,057,086	\$ 8,704,861	\$ 8,217,145
Licenses & Permits	\$ 1,096,780	\$ 849,250	\$ 899,800
Intergovernmental	\$ 421,048	\$ 613,000	\$ -
Charges for Service	\$ 2,228,039	\$ 2,296,651	\$ 2,080,865
Fines & Forfeitures	\$ 2,059,053	\$ 1,450,500	\$ 2,174,000
Interest	\$ 378,709	\$ 315,000	\$ 321,900
Other Revenues	\$ 790,857	\$ 87,450	\$ 74,000
Other Financing Sources	\$ 35,303	\$ 1,988,442	\$ 6,015,981
<b>Total Revenues</b>	<b>\$ 33,630,385</b>	<b>\$ 33,415,255</b>	<b>\$ 37,195,590</b>

#### **Expenditures:**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005
Salaries/Personal Services	\$ 14,052,115	\$ 15,108,966	\$ 16,493,945
Employee Benefits	\$ 5,043,026	\$ 6,667,499	\$ 6,067,423
Professional Services	\$ 1,185,980	\$ 1,361,280	\$ 2,162,759
Purchased Property Services	\$ 993,581	\$ 1,202,718	\$ 1,407,237
Other Purchased Services	\$ 1,606,852	\$ 2,212,850	\$ 2,412,169
Supplies	\$ 2,142,616	\$ 2,223,568	\$ 2,505,078
Other Expenditures	\$ 1,165,240	\$ 1,485,950	\$ 173,164
Machinery & Equipment	\$ 387,896	\$ 442,280	\$ 432,269
Other Financing Uses	\$ 1,575,158	\$ 2,710,144	\$ 5,541,546
<b>Total Expenditures</b>	<b>\$ 28,152,464</b>	<b>\$ 33,415,255</b>	<b>\$ 37,195,590</b>

Operating expenditure allocations within the General Fund total \$37,195,590 for fiscal year 2005, up \$3,780,355 over fiscal year 2004. During FY05, excess fund balance was appropriated in part to facilitate long-term financial goals of the City. These goals include the mitigation of increasing debt service payments, for which \$500,000 of the fund balance will be used to begin smoothing future debt payments. A one-time payment of \$500,000 will be made to the City's pension provider in order to continue to fund the pension at 80% or higher. Also, due to economic conditions, a portion of the fund balance will be used to fund a temporary increase in operating reserves from 17% to 18%.

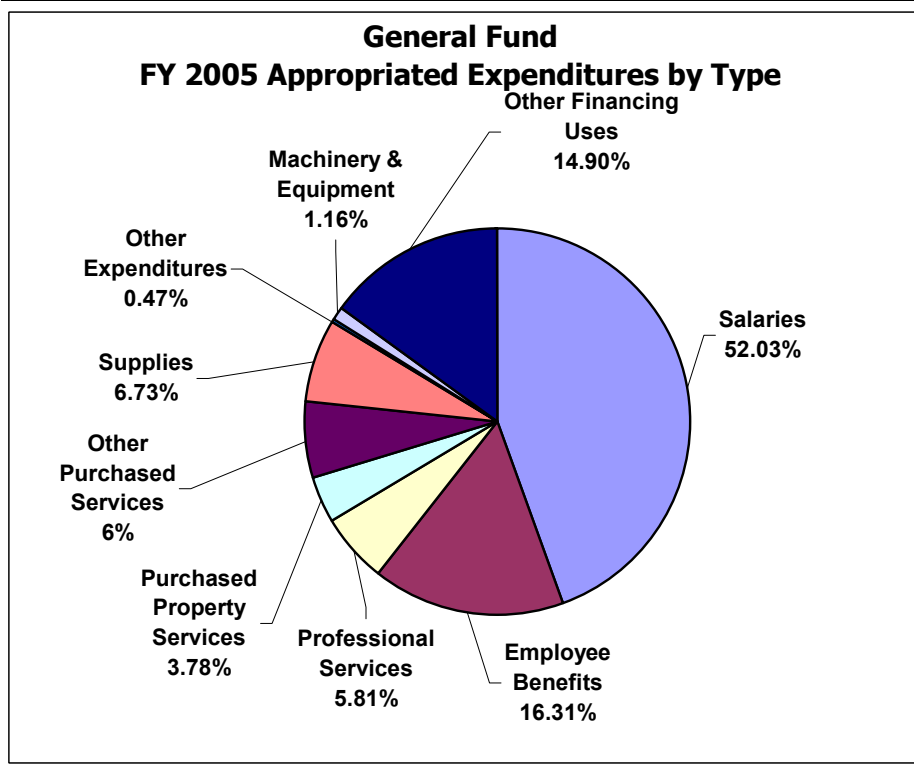
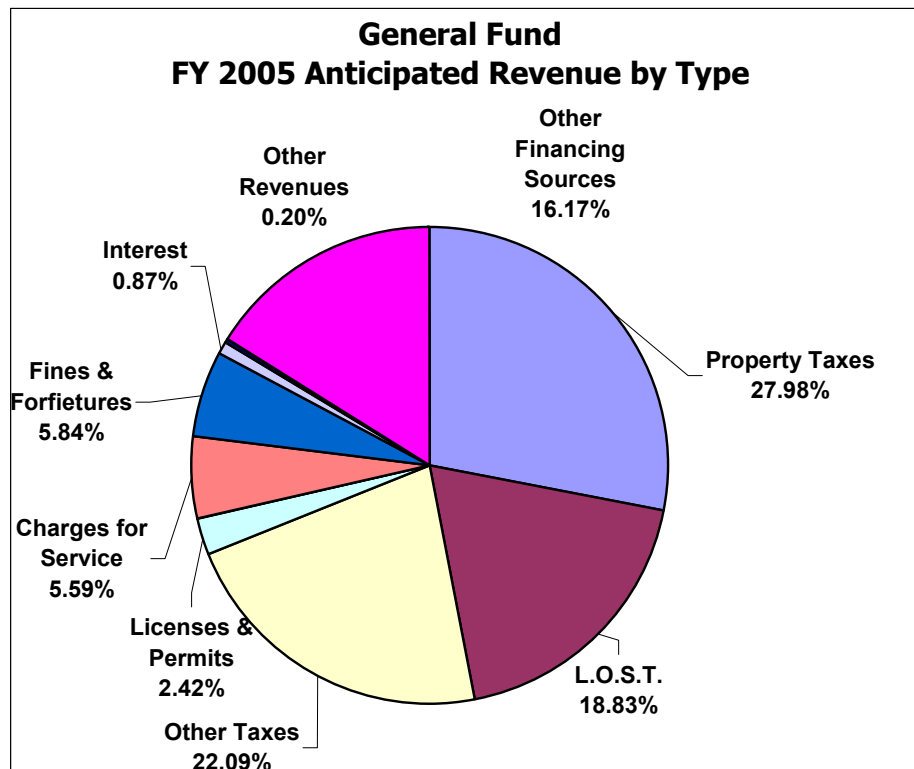
The increase can also be attributed to an interfund transfer to the Emergency 911 Fund due to a shortfall in that fund's revenue source as discussed in the budget message. Also, in keeping with the City's trend of pay-as-you-go capital financing, an interfund transfer of \$3,318,398 to the General Capital and Capital Grants Funds.

# City of Alpharetta

## Overview / Statistical

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The following graphs present revenue anticipations and expenditure appropriations by type.



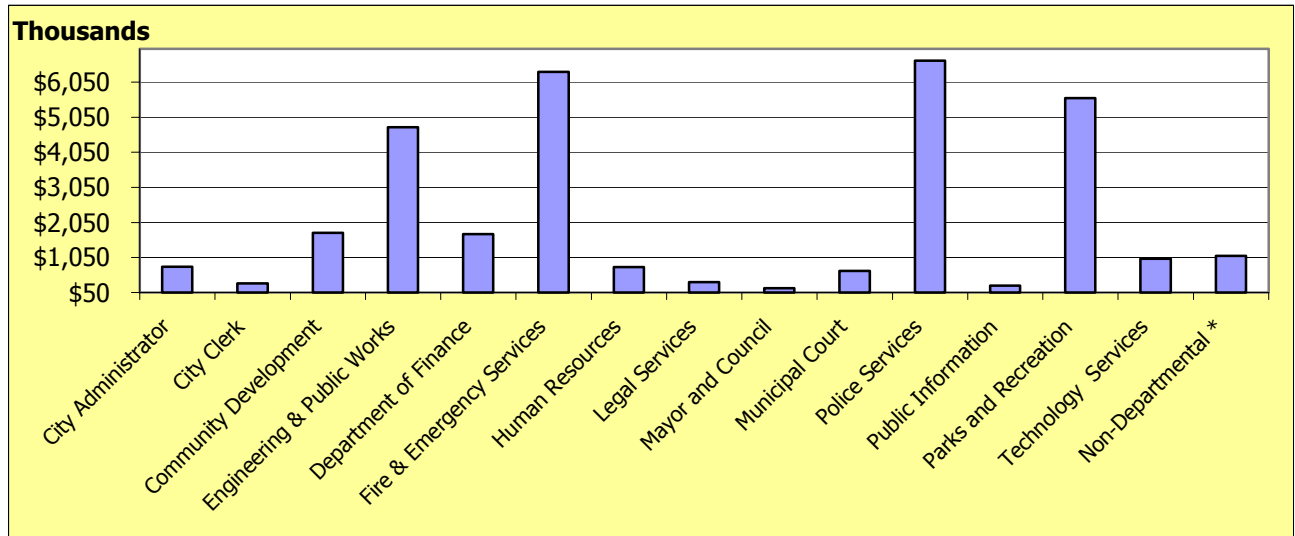
## ***City of Alpharetta***

### **Overview / Statistical**

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Expenditure allocations by function can provide an overall look at the government's focus in service delivery strategies. The City of Alpharetta concentrates appropriations in the General Fund in Public Safety, with 40.78% of appropriated funds in this category. Five of the seven new positions allocated in fiscal year 2005 are within this category.

The allocation of General Fund appropriations are shown by department in the next graph. Public Safety Departments including Police and Fire received the largest budgets of \$6,661,920 and \$6,345,467 respectively. Following those appropriations by largest dollar are the Recreation and Parks Department with \$5,591,434 and the Engineering & Public Works Department at \$4,769,266.





# ***City of Alpharetta***

## **Overview / Statistical**

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### **Debt Service Fund Summary of Revenues and Expenditures by Type**

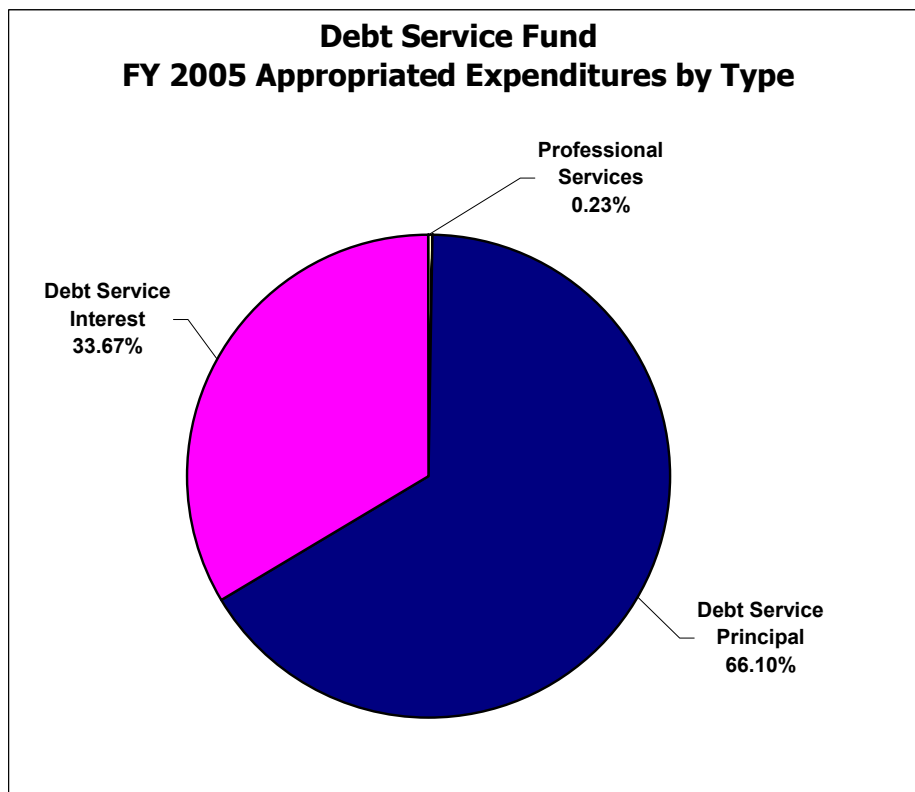
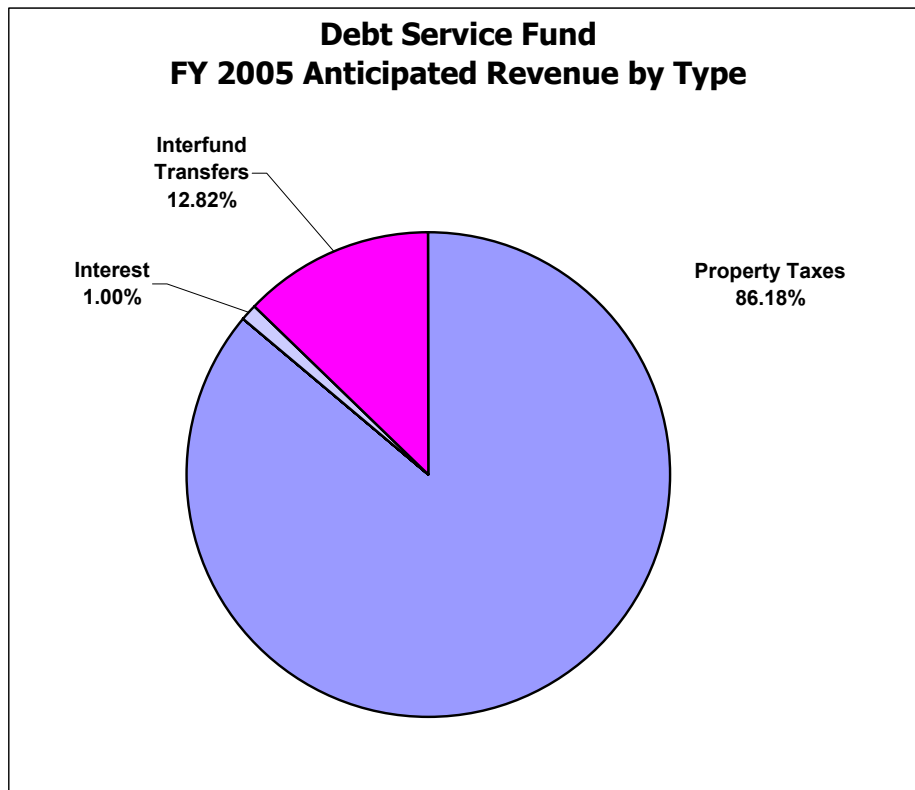
The largest source of revenue in the Debt Service is property taxes. The debt service fund received an interfund transfer from the general fund to offset the future spikes in debt service payments. Debt service expenditures consist of 66.1 % bond principal and 33.7% bond interest payments.

#### **Revenues:**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005
Property Taxes	\$ 5,669,633	\$ 5,347,941	\$ 6,049,166
L.O.S.T.	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ -	\$ -
Interest	\$ 72,202	\$ 62,200	\$ 70,000
Other Revenues	\$ -	\$ -	\$ -
Interfund Transfers	\$ 1,100,000	\$ 785,000	\$ 900,000
Total Revenues	\$ 6,841,835	\$ 6,195,141	\$ 7,019,166

#### **Expenditures:**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005
Salaries/Personal Services	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Professional Services	\$ 35,371	\$ 15,000	\$ 15,000
Purchased Property Services	\$ -	\$ -	\$ -
Other Purchased Services	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Other Expenditures	\$ -	\$ -	\$ -
Machinery & Equipment	\$ -	\$ -	\$ -
Debt Service Principal	\$ 3,840,106	\$ 3,800,950	\$ 4,309,250
Debt Service Interest	\$ 2,529,581	\$ 2,379,191	\$ 2,194,916
Total Expenditures	\$ 6,405,058	\$ 6,195,141	\$ 6,519,166



# ***City of Alpharetta***

## **Overview / Statistical**

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### Capital Project Fund Summary of Revenues and Expenditures by Type

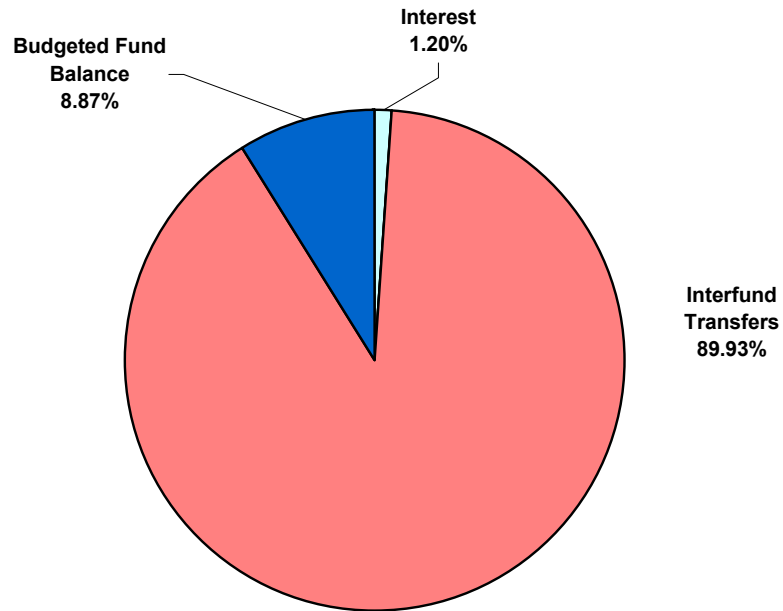
#### **Revenues:**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005
Property Taxes	\$ -	\$ -	\$ -
L.O.S.T.	\$ -	\$ -	\$ -
Other Taxes	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -
Intergovernmental	\$ 49,650	\$ -	\$ -
Charges for Service	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ -	\$ -	\$ -
Interest	\$ 159,454	\$ 195,000	\$ 33,200
Other Revenues	\$ 77,923	\$ -	\$ -
Interfund Transfers	\$ 3,605,000	\$ 2,408,088	\$ 2,494,274
Budgeted Fund Balance	\$ -	\$ 1,711,161	\$ 245,982
Total Revenues	\$ 3,892,027	\$ 4,314,249	\$ 2,773,456

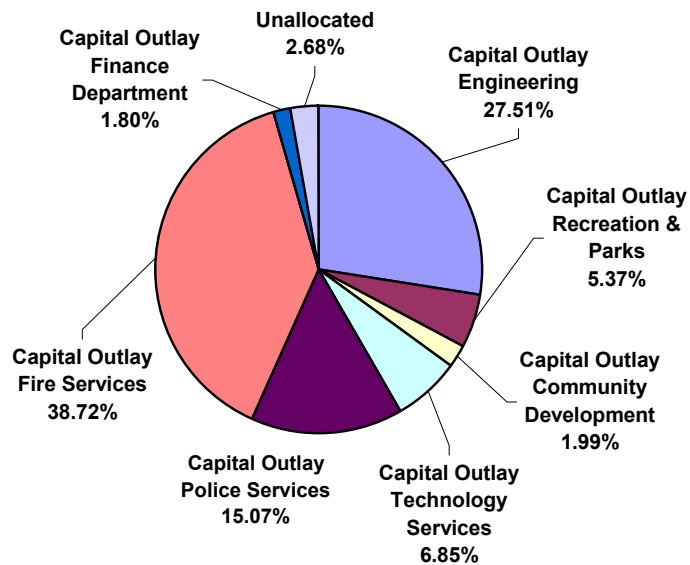
#### **Expenditures:**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005
Salaries/Personal Services	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
Purchased Property Services	\$ -	\$ -	\$ -
Other Purchased Services	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Other Expenditures	\$ -	\$ -	\$ -
Machinery & Equipment	\$ -	\$ -	\$ -
Capital Outlay	\$ 3,492,440	\$ 4,314,249	\$ 2,773,456
Total Expenditures	\$ 3,492,440	\$ 4,314,249	\$ 2,773,456

**Capital Project Fund  
FY 2005 Anticipated Revenue by Type**



**Capital Project Fund FY 2005 Appropriated  
Capital Outlay Expenditures by Department**



# City of Alpharetta

## Overview / Statistical

### Personnel Position Control

Included within the internal control process between the Human Resource and Finance Departments, is the allocation of approved positions. Although recruitment and retention resides with the Human Resource Department, payroll resides within the Finance Department, creating a very common need for information. This information originates with the appropriated positions as shown in the chart below.

Department	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY05
City Administrator *	6	7	7	7	9	8	6.5
City Clerk	0	0	0	0	0	0	3
Community Development	20	20	20	20	20	20	20
Engineering & Public Works	47	50	51	51	55	56	57
Environmental Services	0	0	5	5	0	0	0
Finance	12	13	15	16	18	23.5	22
Fire Services	74	72	78	78	83	86	86
Human Resources	4	4	5	6	6	6	6
Mayor & Council	7	7	7	7	7	7	7
Municipal Court *	4.5	4.5	4.5	4.5	6	7	9.5
Police Services	90	94	99	105	99	104.5	108.5
Public Information	0	0	0	0	2.5	2.5	2.5
Recreation & Parks	36	44	44	49	50	50	50
Technology Services	4	5	5.5	5.5	5.5	6	8
<b>Total Full-time Equivalent Approved Positions</b>	<b>304.5</b>	<b>320.5</b>	<b>341</b>	<b>354</b>	<b>361</b>	<b>376.5</b>	<b>386</b>

*\* Departments show and increase in approved positions due to the transition of contracted professional services personnel to employee status personnel. Previous to fiscal year 2005, a part-time Special Events Assistant, a part-time Taste of Alpharetta Assistant, the Court Solicitor and the substitute Judge were compensated through the professional fees line item account. Beginning in fiscal year 2005, these positions were determined to meet the criteria for employee status, thereby increasing the approved position count, although not impacting the total department budget.*

Changes to approved positions during the fiscal year 2005 budget process included the addition of eight full time and one part time position and the elimination of one full time position and three part time positions. The additions are:

- 1 Part-time Deputy Clerk – Municipal Court Services
- 1 Civil Engineer – Engineering & Public Works Department
- 1 Police Sergeant - Police Services
- 1 Police Officer – Police Services

# City of Alpharetta

## Overview / Statistical

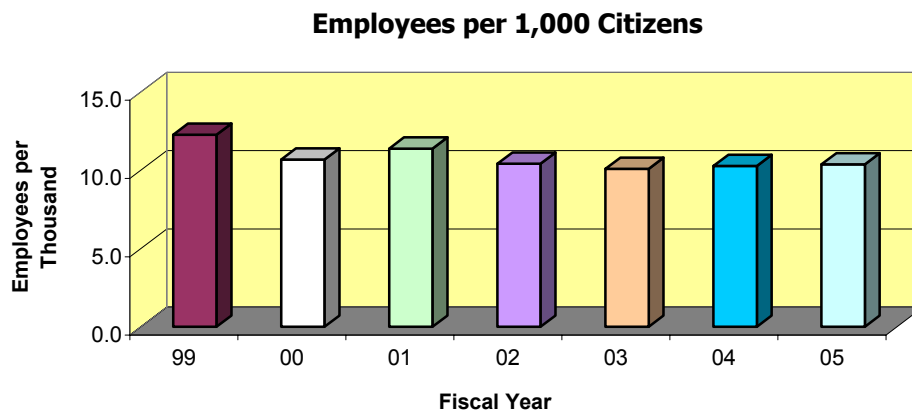
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3 Communications Officers – Police Services  
 1 Software Developer – Technology Services  
 1 GIS Coordinator – Technology Services

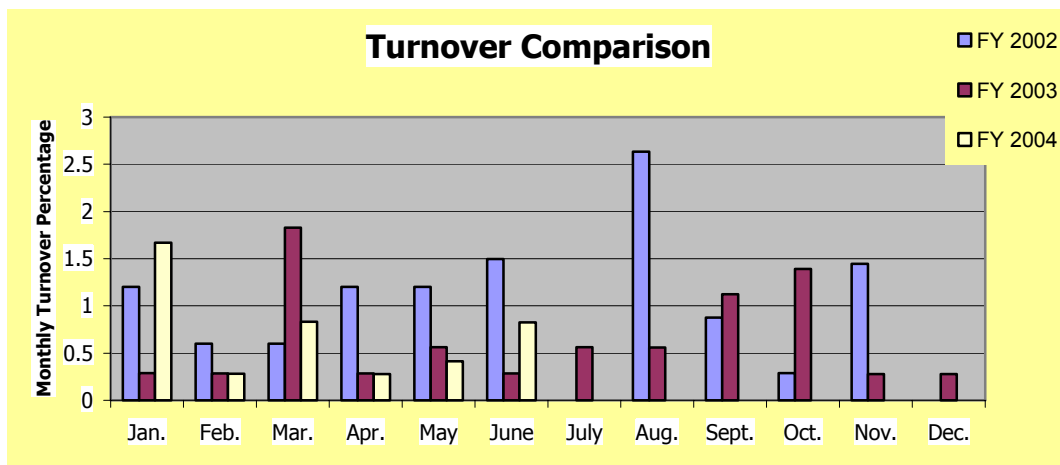
The eliminated positions are:

1 Accounts Receivable Coordinator - Department of Finance  
 1 Part-time Data Entry Clerk - Department of Finance  
 2 Part-time Data Entry Clerks - Police Department

As a measure of service levels to citizens, the City reflects the number of employees per 1,000 on the chart below. Although salary and benefit expense accounts for a majority of expenditures city-wide, if economical and efficient service deliver strategies are utilized the benefits of such service are dramatically increased.



For comparative measures, the City began tracking and analyzing turnover both by department, and on a city-wide basis in order to better manage the recruitment, training, and retention process. The graph below depicts the number of employees who left employment with the City during calendar year 2002 2003 and year-to-date 2004. Our best months to date in the last 12 month period are November and December of 2003 and February and April of 2004, where turnover was less than .30 percent.



# ***City of Alpharetta***

## **Overview / Statistical**

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### ***Miscellaneous and Demographic Statistics***

Date of Incorporation: 1858

Date First Charter Adopted: 1858

Date Present Charter Adopted: July 1, 1981

Form of Government: Mayor and City Council

Population: 37,124

*(Source: City of Alpharetta Community Development Department)*

Fulton County Population (excluding City) 798,300

Median Age: 33.3

Income: \$71,207

Median Family Income: \$92,718

Per Capita Income: \$39,432

Area: 23 square miles

*(Source: City Community Development Department):*

Bond Rating:	Moody's Investor Service	Aa1
	Standard & Poor's	AA+

Miles of Streets:

*(Source: City Engineering & Public Works Department)*

Streets – Paved	260 miles
Streets – Unpaved	2 miles
Drainage – Piped	35 miles
Drainage – Open	143 miles

Fire Protection:

*(Source: City Fire Department)*

Number of Stations	5
Number of Employees	86
Insurance Services Office	
(ISO) Fire Classification	3

Major Employers:

*(Source: North Fulton Chamber of Commerce)*

	<u>Number of Employees</u>
Nations Health care	3,000
AT & T	2,600
Nortel Networks	2,000

Police Protection:

*(Source: City Police Department)*

Number of Sworn Officers	74
Number of Stations	1



# ***City of Alpharetta***

## **Overview / Statistical**

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Number of Patrol Units	89
Number of Police Motorcycles	4

### **Recreation:**

*(Source: City Recreation Department)*

Number of Parks and Playgrounds	7
Acreage Parks and Playgrounds	769
Number of Swimming Pools	2
Number of Athletic Fields	29
Number of Recreation Buildings	11
Number of Tennis Courts	17
Number of Hockey Rinks	2

### **Education:**

*(Source: Fulton County Board of Education)*

Number of Schools by Type:	
Elementary	3
Middle School	2
High School	1
College	2

### **Municipal Water Service:**

*(Source: City Engineering & Public Works Department)*

Daily Distribution	1,722,222 gallons
Miles of Water Mains	95 miles
Number of Fire Hydrants	563
Number of Service Connections	3,467

### **Municipal Sanitation Service:**

*(Source: City Engineering & Public Works Department)*

Number of Consumers	9,798
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### **Elections:**

*(Source: City Clerk's Office)*

Number of Registered Voters	17,642
Number of Votes Cast in last Municipal Election	3,785
Percentage of Registered Voters Participation	
Voting in Last Municipal Election	21.5%

# ***City of Alpharetta***

## **Financial Policies**

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### **CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN BUDGETING POLICY**

#### **SECTION I. GENERAL BUDGET POLICIES**

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

#### **A. SCOPE**

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Alpharetta and its Department of Finance.

#### **B. FINANCING CURRENT COSTS**

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City shall avoid balancing current expenditures through the obligation of future year's resources. The City shall strive to avoid short-term borrowing to meet cash flow requirements. However, the City may enter into short-term borrowing should a critical need arise.

#### **C. BUDGET OBJECTIVE BY TYPE OF FUND**

The following budget objectives are established for the different funds the City uses:

1. **General Fund** – The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.
2. **Special Revenue Fund(s)** – The City adopts annual budgets for each special revenue fund that demonstrates that any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.)
3. **Capital Project Fund(s)** - The City adopts project budgets for each of its capital project funds. The adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

# ***City of Alpharetta***

## **Financial Policies**

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4. **Debt Service Fund(s)** – The City adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be sufficient to meet all annual debt service requirements.
5. **Enterprise Fund(s)** – Although generally accepted accounting principles (GAAP) or Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies in Section VII.
6. **Internal Service Fund(s)** – The City adopts annual budgets for its Internal Service funds. These budgets must be balanced. All revenues in these funds must be included as budgeted expenditures/expenses in the applicable funds' budget. Revenues rates and charges shall be identified to cover all expenses, including depreciation and debt service (if any).
7. **Trust Fund(s)** - GAAP and Georgia statutes do not require the adoption of budgets for trust funds since trustee agreements provide necessary spending authorization and control. However, the City may adopt budgets for these fund (s) for control and accountability purposes.

### **SECTION II. OPERATING BUDGET**

The operating budget shall be prepared on an annual basis and include those funds detailed in Section I that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and two years projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3.

The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

#### **A. DEPARTMENTAL APPROPRIATIONS**

The budget shall be developed based upon "line-item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual service, supplies, equipment, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

#### **B. PERFORMANCE BUDGET**

In addition to requesting expenditures by line item, the budget document shall include "performance" budget information. A performance budget provided information of each of the departments' goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes "Service Efforts and Accomplishments" which measure services rendered and department efficiency/effectiveness on a historical basis and project targets of the

# ***City of Alpharetta***

## **Financial Policies**

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indicators for the upcoming budget year. The City shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

### **C. BUDGET PREPARATION CATEGORIES**

Each department shall submit budget requires separately for:

- Current services – A current services budget is defined as the level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement capital equipment.
- Expanded services – An expended services budget includes funding requests associated with new services, additional personnel or new capital equipment.

### **D. BALANCED BUDGET**

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves (see operating budget policy H below) that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

### **E. BASIS OF BUDGETING**

Neither GAAP nor Georgia statutes address a required budgetary basis of budgeting; the City adopts budgets in conformity with GAAP for all budgeted funds. All governmental fund and trust fund budgets use the modified accrual basis of accounting and proprietary fund budgets use the accrual basis of accounting.

### **F. LEVEL OF BUDGET ADOPTION AND CONTROL**

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. See policy K below for amending the budget.

### **G. BUDGET STABILIZATION RESOURCES**

The City shall establish a fund balance reserve in the General Fund for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue decline, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount, which represents not less than two (2) months of operating and debt expenditures (i.e. approximately 16% of budgeted expenditures).

### **H. UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET**

If necessary, the City may use fund balance in excess of the reserve for working capital (see budget policy G above) as a funding source for that fund's budget. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to two (2) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget.

# ***City of Alpharetta***

## **Financial Policies**

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### **I. APPROPRIATION LAPSES AT YEAR END**

All operating appropriations (i.e., including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year appropriation.

### **J. BUDGET CONTROL REPORTS**

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

### **K. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS**

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations, increases in the personal services budgets (i.e., moving salary or employee benefit budget to other line items), and increases in the number of authorized positions (full and part-time).

Department heads must submit budget amendment requests transferring appropriations from one line item to another (i.e. other than those prohibited above), and obtain approval by the Director of Finance, and the City Administrator. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until formal a de-obligation occurs.

At the mid-point of each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, shall be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared (O.C.G.A. 38-81-3).

### **L. CONTINGENCY LINE-ITEM**

The City shall establish an appropriated Contingency Reserve in the General Fund in order to accommodate unexpected operation changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared.

This amount will be a separate line item within the budget. This amount shall be subject to annual appropriation. City Council approval is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item (s) with the applicable department's budget.

### **M. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT**

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

### **N. CONTRIBUTIONS**

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes

# ***City of Alpharetta***

## **Financial Policies**

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both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure.

### **O. ADMINISTRATIVE SERVICE FEE/COST ALLOCATION**

Whenever Possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

## **SECTION III. CASH FLOW BUDGET**

For analysis and internal management purposes, the City shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to insure that cash will be available to pay budget costs on a timely basis.

### **A. BUDGET ALLOTMENTS**

Budget allocations (i.e., budget allotments) are used in the operational budget, when needed to manage cash flows the annual appropriation may be divided into segments in order to insure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

## **SECTION IV. CAPITAL PROJECT IMPROVEMENT PLAN**

The City will prepare a five-year capital project improvement plan (CIP) which they will update annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$25,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions, trucks, and vehicles.

Major capital projects will be budgeted in the Capital Improvement Fund consist with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

### **A. PROJECT LENGTH BUDGET**

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and available. (O.C.G.A. 36-81-3)

### **B. BUDGET PREPARATION**

Each department, in conjunction with the Mayor and City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

# ***City of Alpharetta***

## **Financial Policies**

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### **C. BUDGET CONTROL REPORTS**

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments, timely monthly financial reports comparing actual revenues, and outstanding encumbrances and expenditures with budgeted amounts.

### **D. AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS**

Department heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Administrator shall review and approve all requests for budget adjustments. Adjustment from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until formal a de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project, or when a project was identified and budget and funding is no longer necessary.

### **E. APPROPRIATIONS AT YEAR END**

CIP appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances/purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.

### **F. CONTINGENCY ACCOUNT**

The City shall include a contingency amount in the Capital Project Fund budget for expenditures that may not have been expected during the duration of a construction project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.



# ***City of Alpharetta***

## **Financial Policies**

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### **CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN REVENUE ADMINISTRATION POLICY**

The City levies, collects and records certain taxes, license and permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance and administration of revenues the City receives.

#### **A. DIVERSIFICATION AND STABILITY**

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

#### **B. CONSERVATIVE REVENUE ESTIMATES**

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The City will estimate revenues of a volatile nature conservatively.

#### **C. USER BASED FEES AND CHARGES (Exchange Revenue)**

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The City will strive to keep the revenue system simple that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The City will avoid nuisance taxes, fees, or charges as revenue sources.

The City's revenue system will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. The Finance Department will forward any proposed changes to the City Council for approval.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and/or debt service).

# ***City of Alpharetta***

## **Financial Policies**

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### **D. ALTERNATIVE REVENUE SOURCES**

The City shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

### **E. REVENUE COLLECTION**

The City will follow an aggressive policy of collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking City licenses, and providing for the transferring and assignment of tax executions.

### **F. RATES AND CHARGES**

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City, in accordance with the Code of Ordinances.

### **G. REVENUE HANDBOOK**

A revenue handbook will be established and updated, as necessary, annually as part of the budget process. This handbook will be utilized to adjust fees and user charges. The handbook will include at least the following information:

- The revenue source
- Legal authorization
- Method of collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

# ***City of Alpharetta***

## **Financial Policies**

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### **CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN CAPITAL ASSET POLICY**

The primary purpose of the Capital Asset Policies is to provide:

- For consistent and uniform accounting of capital asset transactions throughout the City
- Guidelines for physical control and accountability of capital assets.
- Guidelines for disposal and depreciation of capital assets.

#### **A. DEFINITIONS**

**Asset Acquisition:** There are various methods by which the City acquires assets. The acquisition method may require a different basis of asset valuation. The City acquires capital assets in the following ways:

New Purchases	Donations	Transfers from other department
City Surplus	Lease Purchase	Internal/External Construction
Trade In	Forfeiture or Condemnation	

**Asset Capitalization Amount:** The City will capitalize purchased assets at acquisition cost, including costs incurred in preparing the asset for use. The City will recognize acquisition costs based on individual unit prices.

**Capitalized Equipment for GAAP Reporting** - Equipment acquisitions with a unit cost of \$1,000 or greater that possess a useful life of three years or more. Annually, the City tags and inventories all capital assets meeting these criteria.

**Operating Equipment** - The City considers equipment not meeting the \$1,000, 3-year criteria as operating equipment/inventory. Generally, this equipment will not be tagged or tracked in the City's capital asset system. However, equipment that is considered vulnerable to theft (e.g., computer equipment) will be tracked for insurance purposes.

**Capitalized Land For GAAP Reporting** - Real property that is purchased or acquired by gift or bequest for operating purposes regardless of value.

**Capitalized Land Improvements for GAAP Reporting** - Costs incurred or gifts (i.e., in excess of a \$5,000 value) received to prepare land for its intended government use including landscaping projects, fences, outdoor lighting, and recreational facilities.

**Capitalized Furniture & Fixtures for GAAP Reporting** - Tangible property purchased or acquired by gift to be used for operating purposes in excess of \$1,000 such as desks, filing cabinets, and bookcases.

**Equipment for GAAP Reporting** - Tangible property purchased or acquired by gift to be used for operating purposes in excess of \$1,000 such as computers, vehicles, tools, and appliances. Items such as calculators, chain saws, tools, etc that fall below the \$1,000 threshold will be charged directly to an expense account.

**Gifts/Donations:** Gifts and donations are capitalized at fair market value on the date donated, if the value of the asset meets the threshold levels for the specific asset category.

# ***City of Alpharetta***

## **Financial Policies**

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### **B. CLASSIFICATION CATEGORIES**

**Land:** The City will capitalize all costs incurred to acquire land (without regard to a dollar threshold) and to place it in use. The acquisition costs of land should include: (1) the purchase price; (2) closing costs; (3) costs incurred in preparing the land to a condition ready for its intended use; (4) the assumption of any liens or mortgages on the property; and (5) improvements made to the land that are permanent in nature.

**Improvements other than Buildings (IMP):** The City classifies improvements to land with limited lives, such as fences, parking lots, and walks as land improvements. These improvements will be depreciated over their estimated useful lives. The capitalized costs of land improvements should be \$ 5,000 or more, which includes the net invoice price and any additional costs incurred to bring the asset to the condition ready for its intended use.

**Buildings (BLD):** If the City purchases a building, the capitalized cost should include the purchase price and other incidental expenses incurred at the time of acquisition. If the building is constructed, the capitalized cost should include material, labor, supervision, and overhead, or the contract price, including costs such as: permits and licenses, architectural and engineering fees, insurance, title costs, and interest incurred on tax exempt debt (the latter is applicable to enterprise funds only).

#### **Building Improvements:**

The City capitalizes costs of improvements to a building if the following criteria are met: (1) the expenditures increase the service potential of the building and (2) the total improvement costs, including the contract price, engineering, architectural, and attorney's fees, etc., is \$5,000 or more.

- Items considered as improvements include: ramps, fire escapes, truck doors or other appurtenances; modifications to comply with fire, health, or safety codes; conversion of unusable to useable floor space, upgrade of the space.
- Repairs to a building are not considered an improvement unless it extends the useful life of the structure or increases the value of the structure (i.e., a betterment). The City considers ordinary repairs as operating costs.

**Construction in Progress (CIP):** Construction in progress includes accumulation of on-going project costs that increase the value or life of the asset. Upon project completion, the construction account in progress will be closed out and costs will be capitalized into the appropriate asset category (infrastructure, land improvement, building).

**Moveable Equipment (EQP):** Expenditures for equipment costing \$1,000.00 or more per unit and have an estimated life of more than 3 years are capitalized. This category includes:

- Furniture: The City will capitalize the cost of furniture that exceeds \$1,000 for each individual asset. If a unit, such as cubicles or shelving units, is combined into a single unit with a total cost exceeding \$1,000, this unit is considered a capitalized asset.
- Computers: A computer unit will include the processor, monitor, keyboard, software and other accessories. The unit will be tagged as a base unit with the inventory tag placed on the processor. If the system is upgraded (additional memory, upgraded monitor), the increase in value will be added to the base cost of the capital asset. The City will not capitalize the replacement of existing system elements.

# ***City of Alpharetta***

## **Financial Policies**

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- **Software:** Standard software applications (except those with a computer) are not capitalized as an asset. The City capitalizes Software Systems (i.e. H.T.E., Permits Plus, Safari), provided that the value exceeds \$5,000 and that the license does not specify that the software be returned or destroyed at the end of the contract. As new modules or applications are added to an existing asset, they would be tagged to the base asset and the property record cost will be increased. The tags for these assets are maintained in a central software file.
- **Vehicles:** The cost includes net invoice price plus any dealer preparation and local delivery costs. Each vehicle will be reported as a base asset. Any improvements or upgrades to the vehicle will be capitalized and the cost added to the base asset (i.e. installed radios, light bars, etc) within the appropriate asset category code.

**Leased Assets:** The City capitalizes assets, acquired under capital lease, provided they meet capital asset threshold. For capital leases, where the title of the asset ultimately will be transferred to the City, the asset will be capitalized at the net present value of future minimum lease payments. The City does not capitalize assets they acquired under operating leases.

**Infrastructure:** Currently Infrastructure is capitalized and depreciated in enterprise funds, such as water lines and improvements. Beginning in fiscal year 2003, The City will be implementing GASB Statement No. 34. This statement requires the City to capitalize its general infrastructure such as streets, sidewalks, curbs, etc.

**Gifts/Donations:** The City capitalizes all equipment acquired through donations at fair market value on the date of the transaction. If the equipment is new and the donor can furnish an invoice, the invoice would determine the fair market value. If the equipment is used or no information is available regarding the cost of new equipment on date of acquisition, an appraisal will be conducted to establish the capitalization amount.

### **C. ANNUAL INVENTORY**

Annually, an asset listing is sent to each Department Director for their verification of the existence of their department's capital assets. The department should identify any assets that their department has, which are not included on the asset listing. Also, the department should identify any missing assets. The Finance Department will investigate any missing items with the assistance of the department. Significant unaccounted losses of assets will be brought to the attention of the Finance Director and/or the City Administrator for further actions. The Finance Department, with the cooperation of the department, may make an annual physical inventory to verify the accuracy of inventory records.

### **D. TRANSFER OR DISPOSAL OF ASSETS**

All capital assets are the property of the City. They may not be donated, discarded or transferred to another department without the Finance Department's direct authorization. Departments should send all surplus assets to the Finance Department for disposition. Transfer or disposal of vehicles must be coordinated with Fleet Services. Asset tags **MUST REMAIN** on the asset until sold.

The disposition of capital assets the City purchased with Federal grant must follow Federal Guidelines. The guidelines of the specific grant, or Federal general Guidelines, will dictate the duration of time that the asset must remain property of the City. The guidelines also will indicate the disposition of the proceeds of from the sale of the asset.

# ***City of Alpharetta***

## **Financial Policies**

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For capital assets being transferred, the "*Capital Asset Inventory and Transfer*" form should be completed and forwarded to the Finance Department within a week of the actual transfer.

Disposal of assets to surplus is accomplished by completing the "*Inventory/Transfer*" form and indicating that the asset is being transferred to surplus.

All sales by the City of real property or personal property with an assigned value of more than \$500 must be offered for purchase, either by sealed bids or by auction to the highest bidder. Notice of the sale must be published once in the official newspaper of the City or in a newspaper of general circulation in the City. The legal notice must appear not less than 15 days or more than 60 days prior to the date of the sale. The notice must contain a description of the property and the conditions of the sale. If the sale is by sealed bid, the bids shall be opened in public at the time and place stated in the legal notice. The bids shall be kept available for public inspection for 60 days. The City may reject any and all bids or cancel a proposed sale.

Property with an estimated value of less than \$ 500.00 may be sold without regard to the above provisions. Such sales may be made in the open market without advertisement and without acceptance of bids. The City has the power to estimate the value of the property being sold.

### **E. DEPRECIATION**

The City records depreciation for its capital assets monthly, after the capital asset records are reconciled for acquisitions, transfers, deletions and disposals. Depreciation is calculated using the straight-line method with no estimated salvage values. For purchased capital assets, the City uses the invoice date as the in service date.

### **F. ESTIMATED USEFUL LIFE**

For purposes of depreciation, each asset is assigned an estimated useful life. Useful lives are based upon the category of assets. The life of the asset begins when it is put into service, which is recognized as the invoice date. The estimated lives shall be based upon those recommended by the Governmental Accounting Standards Board, the Government Finance Officers Association, and the City's experience.

# ***City of Alpharetta***

## **Financial Policies**

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### **CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY**

#### **SECTION I. ACCOUNTING**

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

##### **A. SCOPE**

This policy applies to all accounting records that are the responsibility and under the management of the City's Department of Finance.

##### **B. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

The City will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

##### **C. FUND STRUCTURE**

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

##### **D. CHART OF ACCOUNTS**

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. It shall be the policy of the City to implement and utilize the account classifications as the chart of accounts prescribes.

#### **SECTION II. AUDITING**

Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the City. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act.

##### **A. SCOPE**

This policy applies to all funds that are the responsibility and under the management of the City of Alpharetta and its Department of Finance.

##### **B. AUDITOR QUALIFICATIONS**

A properly licensed Georgia independent public accounting firm shall conduct the audit.



# ***City of Alpharetta***

## **Financial Policies**

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### **C. CHOOSING THE AUDIT FIRM**

Every three to five years, the City will issue a request for proposal to choose an audit firm for a period of three years with two one year options. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

### **C. AUDITING AGREEMENT**

The agreement between the independent auditor and the City shall be in form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

### **D. INTERNAL AUDIT**

The City shall develop, and once developed, maintain a strong internal audit function, whereby applying financial practices and policies to transactions. The City shall develop accounting practices and procedures, which will be documented for use in internal control evaluation.

### **E. MALFEASANCE AND EMBEZZLEMENT**

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

## **SECTION III. FINANCIAL REPORTING**

The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Administrator, Mayor, Council, Department Heads and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

### **A. COMPREHENSIVE ANNUAL FINANCIAL REPORT**

In conjunction with the annual independent audit, the City shall prepare and publish a Comprehensive Annual Financial Report (CAFR). The City shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. Annually, the City will submit its CAFR to the GFOA to determine its eligibility to receive the GFOA's "*Certificate of Achievement for Excellence in Financial Reporting*." The City shall make this report available to the elected officials, bond rating agencies, creditors and citizens.

All financial statements and schedules contained within the CAFR shall be audited, with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

### **B. ANNUAL BUDGET DOCUMENT**

The City shall prepare and publish an annual budget document in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the City for the two subsequent fiscal years.

# ***City of Alpharetta***

## **Financial Policies**

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### **C. ANNUAL CITIZEN'S REPORT**

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate the publication of an annual report to the citizen's (e.g., a popular report). This report is in addition to the CAFR. This report shall be in conformance with GAAP, and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The City shall submit the Annual Citizen's Report to the PAFR program to determine its eligibility to receive the award.

### **D. FINANCIAL REPORTING TO THE CITY COUNCIL**

On a monthly basis, the Finance Department shall prepare and present a summarized "*Statement of Revenues and Expenditures*" to the City Council for all of the City's operating funds. This report shall detail prior year comparisons to provide data for analysis. In addition, this report shall include all checks issued in dollar amounts over \$5,000, and all purchase orders with an estimated cost of over \$5,000 but less than \$25,000 (see purchasing policies for purchases with an estimated cost in excess of \$25,000). The City also shall prepare a "Capital Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

### **E. FINANCIAL REPORTING TO THE ADMINISTRATION**

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line-item re-allocations.

### **G. EXTERNAL FINANCIAL REPORTING**

The City shall report in conformity with O.C.G.A Section 36-81-7. A copy of the City's annual audit (i.e., the CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year-end, as required.

# ***City of Alpharetta***

## **Financial Policies**

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### **CITY OF ALPHARETTA FINANCIAL MANAGEMENT PLAN DEBT MANAGEMENT POLICY**

The goal of the City's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

Issuing debt commits the City's revenues several years into the future, and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the City issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and ultimately lower borrowing costs.

#### **A. CONDITIONS FOR ISSUING LONG-TERM DEBT**

Debt financing for capital improvements and equipment will be generally used when at least one of the following conditions exist:

1. When one-time, non-continuous projects (those not requiring annual appropriations) are desired;
2. When the City determines that future users will receive a benefit from the capital improvement that the debt financed;
3. When the project is necessary to provide basic services to the City residents;
4. When total debt, including debt issued by overlapping governments (e.g., the county), does not constitute an unreasonable burden to the taxpayers; and
5. Exhaustion of the use of all other possible revenue sources provides no alternative funding for capital projects.

The City will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes.

#### **B. SOUND FINANCING OF DEBT**

When the City utilizes debt financing, the following will occur to ensure that the debt is soundly financed:

1. Analysis of the financial impact, both short-term and long-term, of issuing the debt;
2. Conservatively projecting the revenue sources that the City will use to repay the debt;
3. Insuring that the term of any long-term debt the City incurs shall not exceed the expected useful life of the asset the debt financed;
4. Maintaining a debt service coverage ratio (i.e., for revenue secured debt) that ensures that the revenues pledged for the repayment of the outstanding debt will be adequate to make the required debt service payments.

# ***City of Alpharetta***

## **Financial Policies**

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### **C. DEBT RETIREMENT**

Generally, borrowings by the City should be of a duration that does not exceed the economic life of the capital improvement that it finances and where feasible, should be shorter than the projected economic life. To the extent possible, the City should design the repayment of debt so as to recapture rapidly its credit capacity for future use.

### **D. DISCLOSURE**

The City shall follow a policy of full disclosure in financial reporting and with the preparation of a bond prospectus.

### **E. LEGAL COMPLIANCE**

When issuing debt, the City shall comply with all legal and regulatory commission requirements, including the continuing disclosure requirements. This compliance includes adherence to local, state and federal legislation and bond covenants.

More specifically, the Director of Finance is responsible for maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code. This effort includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the City's outstanding debt issues.

Additionally, general financial reporting and certification requirements embodied in bond covenants are monitored to ensure that all covenants are complied with.

The City will comply with Amended SEC Rule 15c2-12 (the "Rule") by providing secondary market disclosure for all long-term debt obligations, which are subject to the Rule. As required, the City will submit annual financial information to all nationally recognized municipal securities repositories.

### **F. CREDIT RATINGS**

The Director of Finance is responsible for maintaining relationships with the rating agencies that assign ratings to the City's various debt obligations. This effort includes providing periodic updates on the City's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance.

### **G. OTHER POLICIES**

All bond issue requests shall be coordinated by the Department of Finance. Requests for new bonds must be identified during the Capital Improvement Program (CIP) process. Opportunities for refunding outstanding bonds shall be communicated by the Department of Finance.

Annual budget appropriations shall include debt service payments (interest and principal) and reserve requirements for all debt currently outstanding.

Long-term borrowing shall be incorporated into the City's capital improvement plan (see above).

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**REVENUE ANTICIPATIONS AND**

		Special Revenue				
	General Fund *	E-911 Fund	Impact Fee Fund	DEA Fund	Hotel/Motel Fund	Operating Grants Fund
<b>Revenues:</b>						
Property Taxes	\$ 10,406,494	\$ -	\$ -	\$ -	\$ -	\$ -
L.O.S.T	\$ 7,005,405	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	\$ 8,217,145	\$ -	\$ -	\$ -	\$ 2,490,000	\$ -
Licenses & Permits	\$ 899,800	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428,899
Charges for Service	\$ 2,080,865	\$ 958,456	\$ 560,000	\$ -	\$ -	\$ -
Fines & Forfeitures	\$ 2,174,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Interest	\$ 321,900	\$ 10,000	\$ 29,000	\$ 500	\$ -	\$ -
Other Revenue	\$ 74,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal:</b>	<b>\$ 31,179,609</b>	<b>\$ 968,456</b>	<b>\$ 589,000</b>	<b>\$ 65,500</b>	<b>\$ 2,490,000</b>	<b>\$ 428,899</b>
<b>Other Financing Sources:</b>						
Interfund Transfer from General Fund	\$ -	\$ 499,215	\$ -	\$ -	\$ -	\$ 94,376
Interfund Transfer from Hotel/Motel Fund	\$ 996,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer from Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer from Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balance	\$ 5,019,981	\$ -	\$ 400,000	\$ 36,508	\$ -	\$ -
<b>Total Other Financing Sources:</b>	<b>\$ 6,015,981</b>	<b>\$ 499,215</b>	<b>\$ 400,000</b>	<b>\$ 36,508</b>	<b>\$ -</b>	<b>\$ 94,376</b>
<b>Total Revenues:</b>	<b>\$ 37,195,590</b>	<b>\$ 1,467,671</b>	<b>\$ 989,000</b>	<b>\$ 102,008</b>	<b>\$ 2,490,000</b>	<b>\$ 523,275</b>
<b>Expenditures:</b>						
City Administrator	\$ 784,595	\$ -	\$ -	\$ -	\$ -	\$ -
City Clerk	\$ 315,997	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development	\$ 1,755,399	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering/Public Works	\$ 4,769,266	\$ -	\$ -	\$ -	\$ -	\$ 261,100
Finance	\$ 1,715,990	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Fire & Emergency Services	\$ 6,345,467	\$ -	\$ -	\$ -	\$ -	\$ -
Human Resources	\$ 783,451	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
Mayor and Council	\$ 176,918	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Court	\$ 669,131	\$ -	\$ -	\$ -	\$ -	\$ -
Police Service	\$ 6,661,920	\$ 1,467,671	\$ -	\$ 102,008	\$ -	\$ 41,975
Public Information	\$ 246,339	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation and Parks	\$ 5,591,434	\$ -	\$ -	\$ -	\$ -	\$ 40,200
Technology Services	\$ 1,015,048	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Non-Departmental	\$ 1,102,646	\$ -	\$ 16,800	\$ -	\$ -	\$ 50,000
<b>Subtotal:</b>	<b>\$ 32,283,601</b>	<b>\$ 1,467,671</b>	<b>\$ 16,800</b>	<b>\$ 102,008</b>	<b>\$ -</b>	<b>\$ 523,275</b>
<b>Other Financing Uses:</b>						
Interfund Transfer to Capital Project Fund:	\$ 2,494,274	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to General Fund:	\$ -	\$ -	\$ -	\$ -	\$ 996,000	\$ -
Interfund Transfer to Solid Waste Fund:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to E-911 Fund:	\$ 499,215	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Debt Service Fund:	\$ 500,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Interfund Transfer to Operating Grants Fund:	\$ 94,376	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer to Capital Grants Fund:	\$ 824,124	\$ -	\$ -	\$ -	\$ -	\$ -
Payments to Other Entities:	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,494,000	\$ -
Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Uses:</b>	<b>\$ 4,911,989</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 2,490,000</b>	<b>\$ -</b>
<b>Total Expenditures:</b>	<b>\$ 37,195,590</b>	<b>\$ 1,467,671</b>	<b>\$ 416,800</b>	<b>\$ 102,008</b>	<b>\$ 2,490,000</b>	<b>\$ 523,275</b>

\* Denotes a major fund

# EXPENDITURE APPROPRIATIONS

Funds			Enterprise Funds							
Debt Service Fund *	Capital Projects Fund *	Capital Grants Fund	Water System Fund	Solid Waste Fund	Total Government	Elimination of Interfund Activity	Net Total Government			
\$ 6,049,166	\$ -	\$ -	\$ -	\$ -	\$ 16,455,660	\$ -	\$ 16,455,660			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,005,405	\$ -	\$ 7,005,405			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,707,145	\$ -	\$ 10,707,145			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899,800	\$ -	\$ 899,800			
\$ -	\$ -	\$ 2,725,876	\$ -	\$ -	\$ 3,154,775	\$ -	\$ 3,154,775			
\$ -	\$ -	\$ -	\$ 3,551,802	\$ 1,669,000	\$ 8,820,123	\$ -	\$ 8,820,123			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,239,000	\$ -	\$ 2,239,000			
\$ 70,000	\$ 33,200	\$ -	\$ 7,034	\$ 8,500	\$ 480,134	\$ -	\$ 480,134			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,000	\$ -	\$ 74,000			
\$ 6,119,166	\$ 33,200	\$ 2,725,876	\$ 3,558,836	\$ 1,677,500	\$ 49,836,042	\$ -	\$ 49,836,042			
\$ 500,000	\$ 2,494,274	\$ 824,124	\$ -	\$ -	\$ 4,411,989	\$ 4,411,989	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 996,000	\$ 996,000	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ 174,571	\$ 174,571	\$ 174,571	\$ -			
\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -			
\$ -	\$ 245,982	\$ -	\$ -	\$ -	\$ 5,702,471	\$ -	\$ 5,702,471			
\$ 900,000	\$ 2,740,256	\$ 824,124	\$ -	\$ 174,571	\$ 11,685,031	\$ 5,982,560	\$ 5,702,471			
\$ 7,019,166	\$ 2,773,456	\$ 3,550,000	\$ 3,558,836	\$ 1,852,071	\$ 61,521,073	\$ 5,982,560	\$ 55,538,513			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 784,595	\$ -	\$ 784,595			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,997	\$ -	\$ 315,997			
\$ -	\$ 55,200	\$ -	\$ -	\$ -	\$ 1,810,599	\$ -	\$ 1,810,599			
\$ -	\$ 763,000	\$ 2,675,000	\$ 2,765,502	\$ -	\$ 11,233,868	\$ -	\$ 11,233,868			
\$ -	\$ 50,000	\$ -	\$ 264,889	\$ 1,852,071	\$ 3,912,950	\$ -	\$ 3,912,950			
\$ -	\$ 1,074,000	\$ 375,000	\$ -	\$ -	\$ 7,794,467	\$ -	\$ 7,794,467			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 783,451	\$ -	\$ 783,451			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,918	\$ -	\$ 176,918			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 669,131	\$ -	\$ 669,131			
\$ -	\$ 418,000	\$ -	\$ -	\$ -	\$ 8,691,574	\$ -	\$ 8,691,574			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,339	\$ -	\$ 246,339			
\$ -	\$ 149,000	\$ 205,000	\$ -	\$ -	\$ 5,985,634	\$ -	\$ 5,985,634			
\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 1,305,048	\$ -	\$ 1,305,048			
\$ 15,000	\$ 74,256	\$ 300,000	\$ 200,000	\$ -	\$ 1,758,702	\$ -	\$ 1,758,702			
\$ 15,000	\$ 2,773,456	\$ 3,555,000	\$ 3,230,391	\$ 1,852,071	\$ 45,819,273	\$ -	\$ 45,819,273			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,494,274	\$ 2,494,274	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 996,000	\$ 996,000	\$ -			
\$ -	\$ -	\$ -	\$ 174,571	\$ -	\$ 174,571	\$ 174,571	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499,215	\$ 499,215	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,376	\$ 94,376	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,124	\$ 824,124	\$ -			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,994,000	\$ -	\$ 1,994,000			
\$ 4,309,250	\$ -	\$ -	\$ -	\$ -	\$ 4,309,250	\$ -	\$ 4,309,250			
\$ 2,194,916	\$ -	\$ -	\$ 71,000	\$ -	\$ 2,265,916	\$ -	\$ 2,265,916			
\$ 6,504,166	\$ -	\$ -	\$ 245,571	\$ -	\$ 14,551,726	\$ 5,982,560	\$ 8,569,166			
\$ 6,519,166	\$ 2,773,456	\$ 3,555,000	\$ 3,475,962	\$ 1,852,071	\$ 60,370,999	\$ 5,982,560	\$ 54,388,439			

\* Denotes a major fund

# City of Alpharetta

## General Fund

### Statement of Revenues and Expenditures

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Fund Balance:	\$ 12,115,713	\$ 13,928,632	\$ 11,940,190	\$ 6,920,206	\$ 6,369,484
Revenues:					
Property Taxes	11,924,892	10,150,696	10,406,494	10,718,689	11,040,250
L.O.S.T.	5,638,618	6,959,405	7,005,405	7,215,567	7,432,034
Other Taxes	9,057,086	8,704,861	8,217,145	8,454,482	8,698,600
Licenses & Permits	1,096,780	849,250	899,800	880,000	880,000
Intergovernmental	421,048	613,000	-	-	-
Charges for Service	2,228,039	2,296,651	2,080,865	2,143,288	2,207,586
Fines & Forfeitures	2,059,053	1,450,500	2,174,000	2,239,220	2,306,396
Interest	378,709	315,000	321,900	325,000	330,000
Other Revenues	790,857	87,450	74,000	77,500	81,000
Subtotal:	\$ 33,595,082	\$ 31,426,813	\$ 31,179,609	\$ 32,053,746	\$ 32,975,866
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ 1,988,442	\$ 5,019,981	\$ -	\$ -
Interfund Transfer Hotel/Motel Fund	\$ -	\$ -	\$ 996,000	\$ 1,025,880	\$ 1,056,656
Sale of Assets	35,303	-	-	-	-
Total Revenue:	\$ 33,630,385	\$ 33,415,255	\$ 37,195,590	\$ 33,079,626	\$ 34,032,522
Expenditures:					
City Administrator	\$ 993,305	\$ 933,432	\$ 784,595	\$ 805,487	\$ 826,953
City Clerk	-	167,081	315,997	324,764	333,779
Community Development	1,504,797	1,656,544	1,755,399	1,834,659	1,919,037
Engineering and Public Works	4,340,321	4,850,792	4,769,266	4,895,200	5,024,569
Finance	1,072,625	1,656,824	1,715,990	1,815,145	1,922,488
Fire & Emergency Services	5,549,745	6,110,125	6,345,467	6,560,479	6,783,581
Human Resources	716,136	794,890	783,451	817,221	852,708
Legal Services	311,056	350,000	350,000	355,000	360,000
Mayor and Council	146,108	184,585	176,918	176,918	176,918
Municipal Court	482,177	563,761	669,131	695,093	722,275
Police Services	5,706,840	6,267,186	6,661,920	6,978,624	7,321,807
Public Information	74,204	249,223	246,339	253,729	261,341
Recreation and Parks	4,797,095	5,472,927	5,591,434	5,837,208	6,094,974
Technology Services	923,057	1,036,797	1,015,048	1,045,499	1,076,864
Non-Departmental	1,535,000	713,000	718,172	740,000	762,000
Subtotal:	\$ 28,152,466	\$ 31,007,167	\$ 31,899,127	\$ 33,135,026	\$ 34,439,294
Other Financing Uses:					
I/F Transf to Capital Project Fund	\$ (3,665,000)	\$ (2,408,088)	\$ (2,494,274)	\$ -	\$ -
I/F Transf to Grant Fund	-	-	(918,500)	-	-
I/F Transf to Debt Service Fund	-	-	(500,000)	-	-
I/F Transf to Emergency 911 Fund	-	-	(499,215)	(495,322)	(490,354)
Reserve for Operating Reserve	-	-	(384,474)	-	-
Reserve for Pension	-	-	(500,000)	-	-
Total Other Financing Uses	\$ (3,665,000)	\$ (2,408,088)	\$ (5,296,463)	\$ (495,322)	\$ (490,354)
Total Expenditures	\$ 31,817,466	\$ 33,415,255	\$ 37,195,590	\$ 33,630,348	\$ 34,929,648
Fund Balance, June 30	\$ 13,928,632	\$ 11,940,190	\$ 6,920,209	\$ 6,369,484	\$ 5,472,358
Reserved/Designated Fund Balance	\$ 4,785,919	\$ 5,581,290	\$ 5,741,843	\$ 5,964,305	\$ 6,199,073



**City of Alpharetta**  
General Fund

**Statement of Expenditures to Revenues by Classification**

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
City Administrator	\$ 784,595	\$ 92,100	\$ (692,495)
City Clerk	\$ 315,997	\$ 308,900	\$ (7,097)
Community Development	\$ 1,755,399	\$ 668,900	\$ (1,086,499)
Engineering and Public Works	\$ 4,769,266	\$ 17,000	\$ (4,752,266)
Finance	\$ 1,715,990	\$ -	\$ (1,715,990)
Fire & Emergency Services	\$ 6,345,467	\$ 56,000	\$ (6,289,467)
Human Resources	\$ 783,451	\$ -	\$ (783,451)
Legal Services	\$ 350,000	\$ -	\$ (350,000)
Mayor and Council	\$ 176,918	\$ -	\$ (176,918)
Municipal Court	\$ 669,131	\$ -	\$ (669,131)
Police Services	\$ 6,661,920	\$ 2,235,000	\$ (4,426,920)
Public Information	\$ 246,339	\$ -	\$ (246,339)
Recreation and Parks	\$ 5,591,434	\$ 1,781,265	\$ (3,810,169)
Technology Services	\$ 1,015,048	\$ -	\$ (1,015,048)
Non-Departmental	\$ 718,172	\$ -	\$ (718,172)
Subtotal:	\$ 31,899,127	\$ 5,159,165	\$ (26,739,962)
General Revenues:			
Property Tax		\$ 10,406,494	\$ 10,406,494
L.O.S.T.		\$ 7,005,405	\$ 7,005,405
Other Taxes		\$ 8,217,145	\$ 8,217,145
Charges for Service		\$ 1,500	\$ 1,500
Interest		\$ 321,900	\$ 321,900
Other Revenues		\$ 68,000	\$ 68,000
Subtotal:		\$ 26,020,444	\$ 26,020,444
Other Financing Sources & Uses:			
Fund Balance	\$ 384,474	\$ 5,019,981	\$ 4,635,507
Pension	\$ 500,000	\$ -	\$ (500,000)
E-911 Fund	\$ 499,215	\$ -	\$ (499,215)
Debt Service Fund	\$ 500,000	\$ -	\$ (500,000)
Hotel/Motel Fund	\$ -	\$ 996,000	\$ 996,000
Grant Funds	\$ 918,500	\$ -	\$ (918,500)
Capital Project Fund	\$ 2,494,274	\$ -	\$ (2,494,274)
Subtotal:	\$ 5,296,463	\$ 6,015,981	\$ 719,518
Grand Total	\$ 37,195,590	\$ 37,195,590	\$ -

**City of Alpharetta**  
Emergency 911 Fund

*Special Revenue Fund*

**Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Fund Balance:	\$ 766,338	\$ 803,031	\$ 717,801	\$ 717,801	\$ 717,801
Revenues:					
Charges for Service	\$ 1,064,788	\$ 1,123,732	\$ 958,456	\$ 1,006,379	\$ 1,056,698
Interest	\$ 16,985	\$ 22,845	\$ 10,000	\$ 10,000	\$ 10,000
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 1,081,773	\$ 1,146,577	\$ 968,456	\$ 1,016,379	\$ 1,066,698
Other Financing Sources:					
I/F Transfer from General Fund	\$ -	\$ -	\$ 499,215	\$ 495,322	\$ 490,354
Budgeted Fund Balance	\$ -	\$ 85,230	\$ -	\$ -	\$ -
Total Revenue:	\$ 1,081,773	\$ 1,231,807	\$ 1,467,671	\$ 1,511,701	\$ 1,557,052
Expenditures:					
Police Services	\$ 1,044,990	\$ 1,231,807	\$ 1,467,671	\$ 1,511,701	\$ 1,557,052
Total Expenditures:	\$ 1,044,990	\$ 1,231,807	\$ 1,467,671	\$ 1,511,701	\$ 1,557,052
Fund Balance, June 30	\$ 803,121	\$ 717,801	\$ 717,801	\$ 717,801	\$ 717,801
Reserved/Designated Fund Balance:	\$ 803,121	\$ 717,801	\$ 717,801	\$ 717,801	\$ 717,801

**Statement of Expenditures to Revenues by Classification**

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditures:			
E-911 Operations	\$ 1,467,671	\$ -	\$ (1,467,671)
Subtotal:	\$ 1,467,671	\$ -	\$ (1,467,671)
General Revenues:			
Charges for Service	\$ -	\$ 958,456	\$ 958,456
Interest	\$ -	\$ 10,000	\$ 10,000
Subtotal:		\$ 968,456	\$ 968,456
Other Financing Sources & Uses:			
General Fund	\$ -	\$ 499,215	\$ 499,215
Grand Total:	\$ 1,467,671	\$ 1,467,671	\$ -

**City of Alpharetta**  
Impact Fee Fund

*Special Revenue Fund*

**Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Fund Balance:	\$ 1,219,297	\$ 889,165	\$ 531,505	\$ 703,705	\$ 841,905
Revenues:					
Impact Fees	\$ 760,135	\$ 422,000	\$ 560,000	\$ 560,000	\$ 560,000
Interest	\$ 32,537	\$ 18,000	\$ 29,000	\$ 20,000	\$ 20,000
Subtotal:	\$ 792,672	\$ 440,000	\$ 589,000	\$ 580,000	\$ 580,000
Other Financing Sources:					
Budgeted Fund Balance	\$ -	\$ 785,000	\$ 400,000	\$ 400,000	\$ 400,000
Total Revenue:	\$ 792,672	\$ 1,225,000	\$ 989,000	\$ 980,000	\$ 980,000
Expenditures:					
Administration	\$ 15,000	\$ 12,660	\$ 16,800	\$ 16,800	\$ 16,800
Subtotal:	\$ 15,000	\$ 12,660	\$ 16,800	\$ 16,800	\$ 16,800
Other Financing Uses:					
I/F to Debt Service Fund	\$ 1,100,000	\$ 785,000	\$ 400,000	\$ 425,000	\$ 400,000
Total Expenditures	\$ 1,115,000	\$ 797,660	\$ 416,800	\$ 441,800	\$ 416,800
Fund Balance, June 30	\$ 896,969	\$ 531,505	\$ 703,705	\$ 841,905	\$ 1,005,105
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**Statement of Expenditures to Revenues by Classification**

	EXPENSES PROJECTED FY 2005	REVENUES PROJECTED FY 2005	NET EFFECT
Expenditure:			
Community Development	\$ 16,800	\$ 560,000	\$ 543,200
General Revenues:			
Interest	\$ -	\$ 29,000	\$ 29,000
Other Financing Sources & Uses:			
Debt Service Fund	\$ 400,000	\$ -	\$ (400,000)
Grand Total	\$ 416,800	\$ 589,000	\$ 172,200

**City of Alpharetta**  
**Drug Enforcement Agency**

*Special Revenue Fund*

**Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Fund Balance:	\$ 99,155	\$ 51,508	\$ 36,508	\$ -	\$ -
Revenues:					
Forfeiture Income	\$ 25,214	\$ 82,700	\$ 65,000	\$ 100,000	\$ 100,000
Interest	\$ 613	\$ 600	\$ 500	\$ 500	\$ 500
Subtotal:	\$ 25,827	\$ 83,300	\$ 65,500	\$ 100,500	\$ 100,500
Other Financing Sources:					
Budgeted Fund Balance:	\$ -	\$ 15,000	\$ 36,508	\$ -	\$ -
Total Revenue:	\$ 25,827	\$ 98,300	\$ 102,008	\$ 100,500	\$ 100,500
Expenditures:					
Public Safety	\$ 73,474	\$ 98,300	\$ 102,008	\$ 100,500	\$ 100,500
Total Expenditures	\$ 73,474	\$ 98,300	\$ 102,008	\$ 100,500	\$ 100,500
Fund Balance, June 30	\$ 51,508	\$ 36,508	\$ -	\$ -	\$ -
Reserved/Designated Fund Balance	\$ 51,508	\$ 36,508	\$ -	\$ -	\$ -

**Statement of Expenditures to Revenues by Classification**

	EXPENSES PROJECTED FY 2005	REVENUES PROJECTED FY 2005	NET EFFECT
Expenditure:			
Public Safety	\$ 102,008	\$ 65,000	\$ (37,008)
General Revenues:			
Interest	\$ -	\$ 500	\$ 500
Other Financing Sources:			
Budgeted Fund Balance	\$ -	\$ 36,508	\$ 36,508
Grand Total	\$ 102,008	\$ 102,008	\$ -

**City of Alpharetta****Hotel/Motel Fund***Special Revenue Fund***Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Fund Balance:	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722	\$ 10,722
Revenues:					
Hotel/Motel Tax	\$ 2,302,389	\$ 2,416,000	\$ 2,490,000	\$ 2,564,700	\$ 2,641,641
Total Revenue:	<u>\$ 2,302,389</u>	<u>\$ 2,416,000</u>	<u>\$ 2,490,000</u>	<u>\$ 2,564,700</u>	<u>\$ 2,641,641</u>
Expenditures:					
Alpharetta Convention & Visitors	\$ 997,628	\$ 1,046,852	\$ 1,078,917	\$ 1,102,821	\$ 1,135,906
General Fund Transfer	\$ 920,952	\$ 966,400	\$ 996,000	\$ 1,025,880	\$ 1,056,656
Alpharetta Business Community	\$ 383,809	\$ 402,748	\$ 415,083	\$ 435,999	\$ 449,079
Total Expenditures:	<u>\$ 2,302,389</u>	<u>\$ 2,416,000</u>	<u>\$ 2,490,000</u>	<u>\$ 2,564,700</u>	<u>\$ 2,641,641</u>
Fund Balance, June 30	<u>\$ 10,722</u>	<u>\$ 10,722</u>	<u>\$ 10,722</u>	<u>\$ 10,722</u>	<u>\$ 10,722</u>
Reserved/Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**Statement of Expenditures to Revenues by Classification**

	EXPENSES PROJECTED FY 2005	REVENUES PROJECTED FY 2005	NET EFFECT
Expenditures:			
Administration	<u>\$ 2,490,000</u>	<u>\$ -</u>	<u>\$ (2,490,000)</u>
General Revenues:			
Hotel/Motel Tax	<u>\$ -</u>	<u>\$ 2,490,000</u>	<u>\$ 2,490,000</u>
Grand Total	<u>\$ 2,490,000</u>	<u>\$ 2,490,000</u>	<u>\$ -</u>

***City of Alpharetta***  
**Operating Grants Fund**

*Special Revenue Fund*

**Statement of Revenues and Expenditures**

Revenues:

Engineering: Urban and Community Forestry Grant	\$	11,100	\$	-
Finance: Performance Measurement Reporting	\$	30,000	\$	-
Police: Bulletproof Vest Reimbursement	\$	9,987	\$	-
Recreation: Arts Support Project	\$	20,100	\$	-
Technology Services: WiFi Hotspots	\$	100,000	\$	-
Engineering: 319 Meadows Drive Detention	\$	107,824	\$	-
Engineering: Historical Archives 2005	\$	50,000	\$	-
Police: Local Law Enforcement Block Grant 2005	\$	19,800	\$	-
Grant Contingency	\$	50,000	\$	-
City Matching Funds	\$	124,464	\$	-
Subtotal:	\$	<u>523,275</u>	\$	<u>-</u>

Expenditures:

Council Approved Grant Applications:

Engineering: Urban and Community Forestry Grant	\$	-	\$	11,100
Finance: Performance Measurement Reporting	\$	-	\$	30,000
Police: Bulletproof Vest Reimbursement	\$	-	\$	19,975
Recreation: Arts Support Project	\$	-	\$	40,200
Technology Services: WiFi Hotspots	\$	-	\$	100,000
Grant Contingency	\$	-	\$	50,000

Grant Applications Pending Council Approval

Engineering: 319 Meadows Drive Detention	\$	-	\$	200,000
Engineering: Historical Archives 2005	\$	-	\$	50,000
Police: Local Law Enforcement Block Grant 2005	\$	-	\$	22,000
Subtotal:	\$	<u>-</u>	\$	<u>523,275</u>

Total:	\$	<u><u>523,275</u></u>	\$	<u><u>523,275</u></u>
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# City of Alpharetta

## Debt Service Fund

### Statement of Revenues and Expenditures

	ACTUAL FY 2003	REVISED BUDGET FY 2004	DEPARTMENT REQUEST FY 2005	PROJECED FY 2006	PROJECED FY 2007
Beginning Fund Balance:	\$ 2,260,946	\$ 2,697,722	\$ 2,697,722	\$ 3,197,722	\$ 3,267,722
Revenues:					
General Property Taxes	\$ 5,669,632	\$ 5,347,941	\$ 6,049,166	\$ 6,456,362	\$ 6,864,174
Interest	\$ 72,202	\$ 62,200	\$ 70,000	\$ 68,000	\$ 65,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 5,741,834</u>	<u>\$ 5,410,141</u>	<u>\$ 6,119,166</u>	<u>\$ 6,524,362</u>	<u>\$ 6,929,174</u>
Other Financing Sources:					
Budgeted Fund Balance:	\$ -	\$ -	\$ -	\$ 296,412	\$ 537,076
I/F Tranfer from General Fund	\$ -	\$ -	\$ 500,000	\$ -	\$ -
I/F Tranfer from Impact Fee Fund	\$ 1,100,000	\$ 785,000	\$ 400,000	\$ 425,000	\$ 400,000
Total Revenue:	<u>\$ 6,841,834</u>	<u>\$ 6,195,141</u>	<u>\$ 7,019,166</u>	<u>\$ 7,245,774</u>	<u>\$ 7,866,250</u>
Expenditures:					
Bond Principal	\$ 3,393,475	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725	\$ 5,405,025
Lease Purchase Principal	\$ 446,631	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,529,581	\$ 2,379,191	\$ 2,194,916	\$ 2,007,637	\$ 1,804,149
Administrative Charges	\$ 35,371	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total Expenditures	<u>\$ 6,405,058</u>	<u>\$ 6,195,141</u>	<u>\$ 6,519,166</u>	<u>\$ 6,879,362</u>	<u>\$ 7,224,174</u>
Fund Balance, June 30	<u>\$ 2,697,722</u>	<u>\$ 2,697,722</u>	<u>\$ 3,197,722</u>	<u>\$ 3,267,722</u>	<u>\$ 3,372,722</u>

### Statement of Expenditures to Revenues by Classification

	EXPENSES PROJECTED FY 2005	REVENUES PROJECTED FY 2005	NET EFFECT
Expenditure:			
Bond Repayment	\$ 6,504,166	\$ -	\$ (6,504,166)
Administration	\$ 15,000	\$ -	\$ (15,000)
Subtotal:	<u>\$ 6,519,166</u>	<u>\$ -</u>	<u>\$ (6,519,166)</u>
General Revenues:			
Property Taxes	\$ -	\$ 6,049,166	\$ 6,049,166
Interest	\$ -	\$ 70,000	\$ 70,000
Subtotal:	<u>\$ -</u>	<u>\$ 6,119,166</u>	<u>\$ 6,119,166</u>
Other Financing Sources:			
General Fund	\$ -	\$ 500,000	\$ 400,000
Impact Fee Fund	\$ -	\$ 400,000	\$ 500,000
Subtotal:	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>
Grand Total	<u>\$ 6,519,166</u>	<u>\$ 7,019,166</u>	<u>\$ 500,000</u>

**City of Alpharetta**  
General Capital Project Fund

*Capital Project Fund*

**Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Fund Balance:	\$ 9,688,243	\$ 4,312,404	\$ -	\$ -	\$ -
Revenues:					
Intergovernmental	\$ 59,560	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 229,368	\$ 195,000	\$ 33,200	\$ 155,000	\$ 155,000
Other	\$ 59,068	\$ -	\$ -	\$ -	\$ -
Subtotal:	<u>\$ 347,996</u>	<u>\$ 195,000</u>	<u>\$ 33,200</u>	<u>\$ 155,000</u>	<u>\$ 155,000</u>
Other Financing Sources:					
Operating Transfers In	\$ 2,000,000	\$ 2,936,586	\$ 2,494,274	\$ 1,000,000	\$ 1,000,000
Budgeted Fund Balance	\$ -	\$ -	\$ 245,982	\$ -	\$ -
Total Other Financing Sources:	<u>\$ 2,000,000</u>	<u>\$ 2,936,586</u>	<u>\$ 2,740,256</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Total Revenue:	<u>\$ 2,347,996</u>	<u>\$ 3,131,586</u>	<u>\$ 2,773,456</u>	<u>\$ 1,155,000</u>	<u>\$ 1,155,000</u>
Expenditures:					
Capital Outlay	\$ 6,400,527	\$ 7,443,990	\$ 2,773,456	\$ 1,155,000	\$ 1,155,000
Operating Transfers Out	\$ 1,323,308	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	<u>\$ 7,723,835</u>	<u>\$ 7,443,990</u>	<u>\$ 2,773,456</u>	<u>\$ 1,155,000</u>	<u>\$ 1,155,000</u>
Fund Balance, June 30	<u>\$ 4,312,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reserved/Designated Fund Balance	\$ 4,312,404	\$ -	\$ -	\$ -	\$ -



**City of Alpharetta**  
**General Capital Project Fund**

(continued)

**Statement of Expenditures to Revenues by Classification**

	EXPENSES PROJECTED FY 2005	REVENUES PROJECTED FY 2005	NET EFFECT
Expenditure:			
Capital Outlay:			
Community Development	\$ 55,200	\$ -	\$ (55,200)
Engineering/Public Works	\$ 763,000	\$ -	\$ (763,000)
Finance	\$ 50,000	\$ -	\$ (50,000)
Fire & Emergency Services	\$ 1,074,000	\$ -	\$ (1,074,000)
Police Services	\$ 418,000	\$ -	\$ (418,000)
Recreation & Parks	\$ 149,000	\$ -	\$ (149,000)
Technology Services	\$ 190,000	\$ -	\$ (190,000)
Subtotal:	\$ 2,699,200	\$ -	\$ (2,699,200)
General Revenues:			
Interest	\$ -	\$ 33,200	\$ 33,200
Subtotal:	\$ -	\$ 33,200	\$ 33,200
Other Financing Sources & Uses:			
Fund Balance	\$ 74,256	\$ 245,982	\$ 171,726
General Fund	\$ -	\$ 2,494,274	\$ 2,494,274
Subtotal:	\$ 74,256	\$ 2,740,256	\$ 2,666,000
Grand Total	\$ 2,773,456	\$ 2,773,456	\$ -

***City of Alpharetta***  
**Capital Grants Fund**

*Capital Project Fund*

**Statement of Revenues and Expenditures**

Revenues:

Engineering: Northpoint Pkwy Interconnect	\$ 960,000	\$ -
Engineering: Windward Pkwy Interconnect	\$ 1,024,000	\$ -
Engineering: State Rd. 9 Interconnect *	\$ -	\$ -
Recreation: Cogburn Park Development	\$ 100,000	\$ -
Fire: Assistance to Firefighters 2005	\$ 157,500	\$ -
Fire: Homeland Security Grant 2005	\$ 200,000	\$ -
Grant Contingency	\$ 289,376	\$ -
City Matching Funds	\$ 824,124	\$ -
Subtotal:	<u>\$ 3,555,000</u>	<u>\$ -</u>

Expenditures:

Council Approved Grant Applications:

Engineering: Northpoint Pkwy Interconnect	\$ -	\$ 1,200,000
Engineering: Windward Pkwy Interconnect	\$ -	\$ 1,280,000
Engineering: State Rd. 9 Interconnect *	\$ -	\$ 195,000
Recreation: Cogburn Park Development	\$ -	\$ 205,000
Grant Contingency	\$ -	\$ 300,000

Grant Applications Pending Council Approval

Fire: Assistance to Firefighters 2005	\$ -	\$ 175,000
Fire: Homeland Security Grant 2005	\$ -	\$ 200,000
Subtotal:	<u>\$ -</u>	<u>\$ 3,555,000</u>

Total:	<u>\$ 3,555,000</u>	<u>\$ 3,555,000</u>
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\* State Road 9 Interconnect grant awarded to Fulton County - Matching funds are for Alpharetta portion of the interconnect.

**City of Alpharetta**  
**Water and Sewer Fund**

*Enterprise Fund*

**Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2005	PROJECTED FY 2005
Beginning Retained Earnings:	\$ 4,214,723	\$ 4,059,442	\$ 4,059,442	\$ 4,142,316	\$ 4,201,872
Operating Revenues:					
Charges for Service	\$ 3,548,462	\$ 3,542,572	\$ 3,551,802	\$ 3,561,036	\$ 3,570,295
Non-Operating Revenues:					
Interest Income	\$ 10,015	\$ 22,013	\$ 7,034	\$ 7,000	\$ 7,000
Total Revenue:	\$ 3,558,477	\$ 3,564,585	\$ 3,558,836	\$ 3,568,036	\$ 3,577,295
Operating Expenses:					
Operation and Maintenance					
Billing	\$ 461,826	\$ 329,650	\$ 264,889	\$ 272,574	\$ 280,484
Operations	\$ 2,955,087	\$ 2,845,935	\$ 2,765,502	\$ 2,826,216	\$ 2,882,156
Depreciation	\$ 211,508	\$ 310,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Operating Expenses	\$ 3,628,421	\$ 3,485,585	\$ 3,230,391	\$ 3,298,790	\$ 3,362,640
Non-Operating Expenses:					
Transfer to Solid Waste Fund	\$ -	\$ -	\$ 174,571	\$ 144,690	\$ 144,792
Interest Expense	\$ 85,337	\$ 79,000	\$ 71,000	\$ 65,000	\$ 60,000
Total Expenses:	\$ 3,713,758	\$ 3,564,585	\$ 3,475,962	\$ 3,508,480	\$ 3,567,432
Retained Earnings, June 30	\$ 4,059,442	\$ 4,059,442	\$ 4,142,316	\$ 4,201,872	\$ 4,211,735

**Statement of Expenditures to Revenues by Classification**

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Billing	\$ 264,889	\$ 3,551,802	\$ 3,286,913
Operations	\$ 2,765,502	\$ -	\$ (2,765,502)
Depreciation	\$ 200,000	\$ -	\$ (200,000)
Subtotal:	\$ 3,230,391	\$ 3,551,802	\$ 321,411
General Revenues:			
Interest	\$ -	\$ 7,034	\$ 7,034
Subtotal:	\$ -	\$ 3,558,836	\$ 328,445
Non-operating Revenue & Expense			
Interest Expense	\$ 71,000	\$ -	\$ (71,000)
Other Financing Sources & Uses:			
Solid Waste Fund	\$ 174,571	\$ -	\$ (174,571)
Grand Total	\$ 3,475,962	\$ 3,558,836	\$ 82,874

**City of Alpharetta**  
Solid Waste Fund

*Enterprise Fund*

**Statement of Revenues and Expenditures**

	ACTUAL FY 2003	REVISED BUDGET FY 2004	PROJECTED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Beginning Retained Earnings:	\$ 498,312	\$ 453,317	\$ 453,317	\$ 453,317	\$ 453,317
Operating Revenues:					
Charges for Service	\$ 1,621,313	\$ 1,671,937	\$ 1,669,000	\$ 1,738,927	\$ 1,779,792
Non-Operating Revenues:					
Interest Income	\$ 16,196	\$ 15,426	\$ 8,500	\$ 8,500	\$ 8,500
Other Financing Sources					
I/F Transf from Water Fund	\$ 60,000	\$ -	\$ 174,571	\$ 144,690	\$ 144,742
Total Revenue:	\$ 1,697,509	\$ 1,687,363	\$ 1,852,071	\$ 1,892,117	\$ 1,933,034
Operating Expenses:					
Operation and Maintenance	\$ 1,742,504	\$ 1,687,363	\$ 1,852,071	\$ 1,892,117	\$ 1,933,034
Total Expenses:	\$ 1,742,504	\$ 1,687,363	\$ 1,852,071	\$ 1,892,117	\$ 1,933,034
Retained Earnings, June 30	\$ 453,317	\$ 453,317	\$ 453,317	\$ 453,317	\$ 453,317

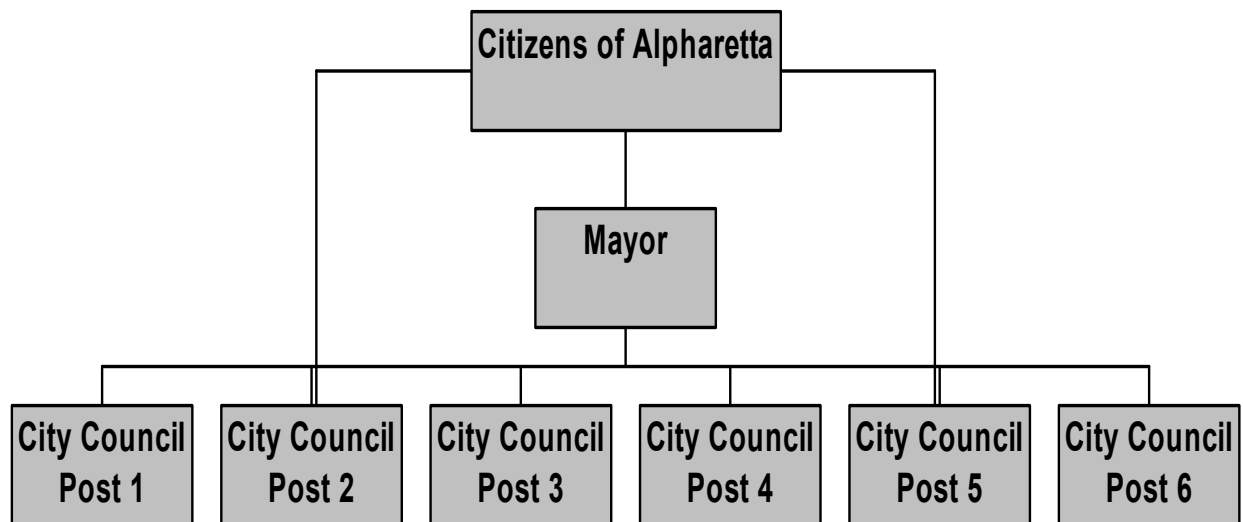
**Statement of Expenditures to Revenues by Classification**

	EXPENDITURE APPROPRIATIONS	REVENUE ANTICIPATIONS	NET EFFECT
Expenditure:			
Solid Waste Administration	\$ 1,852,071	\$ 1,669,000	\$ (183,071)
Subtotal:	\$ 1,852,071	\$ 1,669,000	\$ (183,071)
General Revenues:			
Interest	\$ -	\$ 8,500	\$ 8,500
Subtotal:		\$ 8,500	\$ 8,500
Other Financing Sources & Uses:			
Water Fund	\$ -	\$ 174,571	\$ 174,571
Grand Total	\$ 1,852,071	\$ 1,852,071	\$ -

# ORGANIZATIONAL CHART

*City of Alpharetta*  
*Mayor and Council*

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# MAYOR AND COUNCIL

## City of Alpharetta

### Mission Statement:

To provide the Citizens of Alpharetta with:

- Quality, cost-effective services;
- Leadership delivered by highly competent professionals in a manner consistent with planned growth; and
- Future economic development.

### Goals & Objectives:

In five years, Alpharetta will be the Signature City in the Region, distinguished by the following characteristics:

- It is safe, secure and livable;
- It offers recreational, educational and cultural opportunities for all ages;
- It leads with a proactive, environmentally sensitive community;
- It is a responsive, open government;
- It has a strong economic base to minimize taxes;
- It maintains its small town feel;
- It fosters strong business partnerships in a corporate campus environment; and
- It supports a comprehensive transportation system balancing greenways and walkways with road and rail.

### Mayor and Council - General Fund

ACCOUNT DESCRIPTION	REVISED				
	ACTUALS FY 2003	BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 100,185	\$ 111,775	\$ 120,918	\$ 136,363	\$ 136,363
Professional Fees	\$ 5,137	\$ 1,723	\$ -	\$ -	\$ -
Travel	\$ 863	\$ 1,572	\$ -	\$ -	\$ -
General Supplies	\$ 1,784	\$ 1,509	\$ -	\$ -	\$ -
Public Relations	\$ 13,250	\$ -	\$ -	\$ -	\$ -
Promotional Items	\$ 3,944	\$ 12,761	\$ 12,500	\$ 12,500	\$ 12,500
Post 1 – Doug DeRito	\$ 864	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000
Post 2 - Jim Paine	\$ 1,518	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000
Post 3 - Jim Matoney	\$ 3,734	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000
Post 4 - Debbie Gibson	\$ 2,401	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000
Post 5 – R.J. Kurey	\$ 3,825	\$ 3,991	\$ 5,000	\$ 5,000	\$ 5,000
Post 6 – D.C. Aiken	\$ 1,203	\$ 6,296	\$ 5,000	\$ 5,000	\$ 5,000
Mayor – Arthur Letchas	\$ 4,557	\$ 11,823	\$ 9,000	\$ 9,000	\$ 9,000
Non-recurring Expenditures	\$ 2,843	\$ 3,135	\$ 3,000	\$ 3,000	\$ 3,000
Machinery & Equipment	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
	\$ 146,108	\$ 184,585	\$ 176,918	\$ 192,363	\$ 192,363

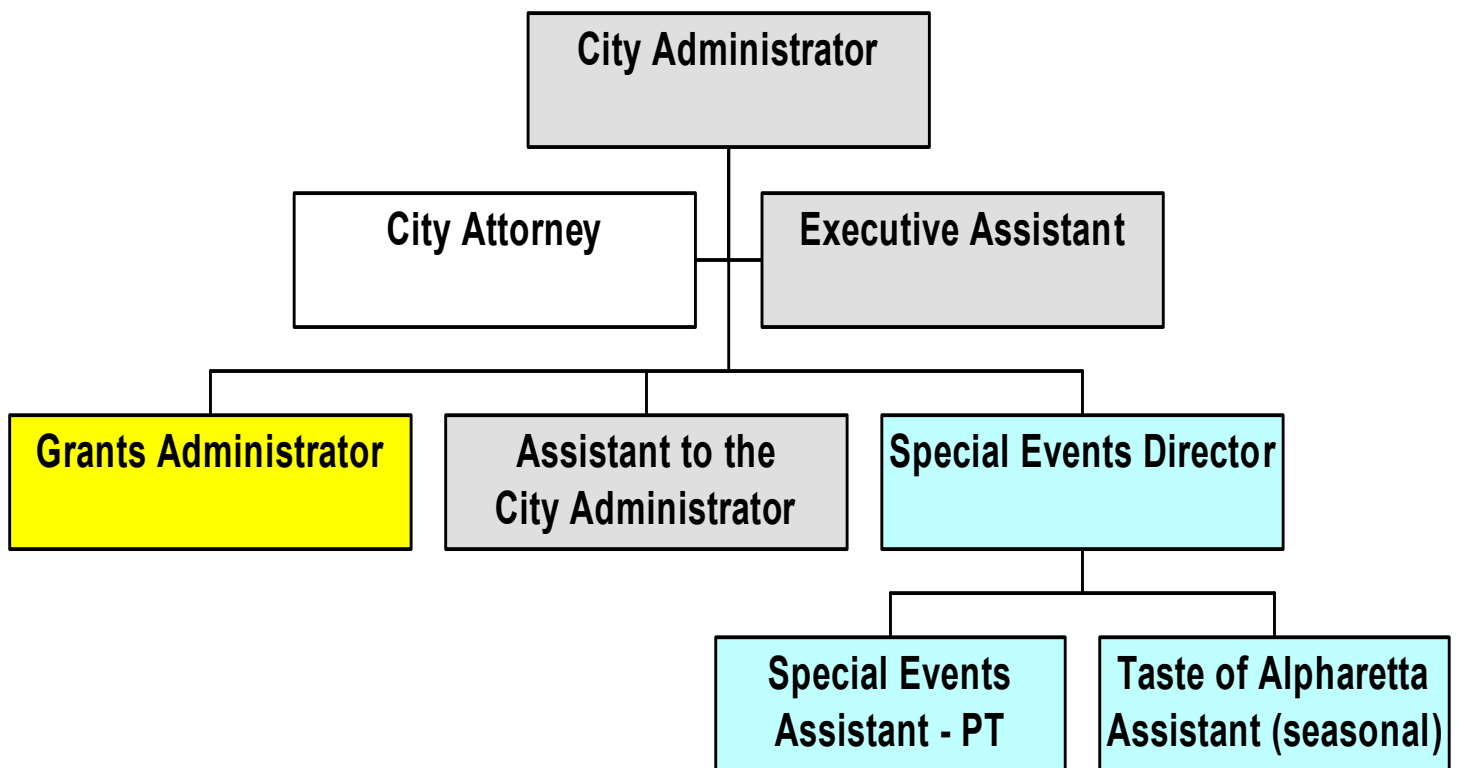
### Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
Mayor	1	1	1	1	1
Council	6	6	6	6	6
Total	7	7	7	7	7

# ORGANIZATIONAL CHART

*City of Alpharetta*

*City Administration Department*



# CITY ADMINISTRATOR

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## *City of Alpharetta*

### **Mission Statement:**

The mission of the City Administrator's Office is to carry out the policies and implement the goals established by the City Council in providing services to the citizens of the City in the most effective and economical manner.

### **Goals and Objectives:**

- Improve effectiveness of operations.
- Improve quality of service to citizens of the City of Alpharetta.
- Improve morale and promote teamwork among all employees.
- Improve coordination and administration of interdepartmental activities.
- Promote better communication between all levels of government and the citizens.
- Improve mechanisms for citizen input into aspects of governance.
- Expand funding opportunities through grant resources.

### **Key Issues:**

- To continue the development of a "customer-driven" organizational culture among the staff;
- Seek to strengthen the relationship between the City Council and the Staff and to continue to build bridges in communication in order to facilitate that relationship;
- Continue the effort to be informative, cooperative and to provide the best information possible in order for the City Council to remain effective and successful in their offices;
- Meet the service provision and service level demand of the citizens while ensuring the most cost effective delivery of those services;
- Facilitation of the process of defining the future direction of the development of the City of Alpharetta;
- Continue efforts toward more effective communication strategies with citizens through enhanced public awareness and public education programs;
- Seek to work with the local legislative delegation on the introduction or support of legislation that benefits the City of Alpharetta and its citizens;
- Continue efforts toward enhancing the compensation and benefits package so that we can attract and retain the very best employees; and
- Continue to seek alternative private and public funding sources to procure equipment, improve internal operations, enhance service delivery, and accomplish municipal projects.



# CITY ADMINISTRATOR

*City of Alpharetta*

## City Administrator - General Fund

ACCOUNT DESCRIPTION	ACTUALS		REVISED BUDGET		RECOMMENDED	PROJECTED	PROJECTED
	FY 2003		FY 2004		FY 2005	FY 2006	FY 2007
Salaries / Benefits	\$ 657,301	\$	621,340	\$	520,034	\$ 535,637	\$ 551,706
Professional Development	\$ 10,894	\$	25,344	\$	12,331	\$ 12,578	\$ 12,826
Professional Fees	\$ 62,355	\$	38,879	\$	135,600	\$ 138,312	\$ 141,078
Equipment R & M	\$ -	\$	-	\$	500	\$ 510	\$ 520
Rental Equipment	\$ -	\$	-	\$	20,500	\$ 20,910	\$ 21,328
Promotions	\$ 138,485	\$	47,720	\$	12,625	\$ 12,878	\$ 13,135
Communications	\$ 4,191	\$	5,160	\$	4,425	\$ 4,514	\$ 4,604
Advertising	\$ 12,592	\$	7,263	\$	2,000	\$ 2,040	\$ 2,081
Printing	\$ 2,176	\$	3,350	\$	18,700	\$ 19,074	\$ 19,455
Travel	\$ 4,605	\$	11,220	\$	11,213	\$ 11,437	\$ 11,666
Maintenance Contracts	\$ 8,625	\$	6,297	\$	5,348	\$ 5,455	\$ 5,564
General Supplies	\$ 2,041	\$	16,555	\$	17,875	\$ 18,233	\$ 18,597
Utilities	\$ 26,411	\$	25,450	\$	18,860	\$ 19,237	\$ 19,622
Food/Meals	\$ 833	\$	3,080	\$	1,900	\$ 1,938	\$ 1,977
Non-recurring Expenditures	\$ 7,516	\$	2,500	\$	500	\$ 510	\$ 520
Machinery & Equipment	\$ 3,206	\$	2,630	\$	2,184	\$ 2,228	\$ 2,272
Environmental Education	\$ 51,974	\$	-	\$	-	\$ -	\$ -
Taste of Alpharetta	\$ 111,071	\$	116,644	\$	-	\$ -	\$ -
General Elections	\$ 100	\$	44,000	\$	-	\$ -	\$ -
	\$ 1,104,376	\$	977,432	\$	784,595	\$ 805,489	\$ 826,952

*Employee Summary:*

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	7	7	9	8	6.5

# CITY ADMINISTRATOR

City Administrator Division

(represented in gray on the organizational chart)

**Statement of Service:** Serves as the administrative head of the municipal government, coordinating municipal functions in order to provide effective, efficient, and responsive services. The City Administrator's office promotes the general well being and understanding of the citizens and employees of the City of Alpharetta. This office also ensures that ordinances, resolutions and regulations of the City Council and laws of the State of Georgia are enforced.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
City Administration Department annual turnover percentage	0%	0%	0%	0%
# of Public meetings held	58	48	52	48

Personnel Assigned:	3.0 FTE	3.0 FTE	3.0 FTE	3.0 FTE
City Administrator	City Administrator	City Administrator	City Administrator	City Administrator
Asst. to the City Administrator	Asst. to the City Administrator	Asst. to the City Administrator	Asst. to the City Administrator	Asst. to the City Administrator
Executive Assistant	Executive Assistant	Executive Assistant	Executive Assistant	Executive Assistant

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 321,086	\$ 312,092	\$ 338,498	\$ 350,058
Maintenance & Operating	\$ 68,878	\$ 91,805	\$ 64,819	\$ 63,434
Total Direct Expenditures	\$ 389,964	\$ 403,897	\$ 403,317	\$ 413,492
Net Revenues Over Expenditures	\$ (389,964)	\$ (403,897)	\$ (403,317)	\$ (413,492)

# CITY ADMINISTRATOR

## Grants Procurement/Administration

(represented in yellow on the organizational chart)

**Statement of Service:** To identify revenue sources for the City via grant funding and act upon these sources by applying and successfully winning grant awards.

	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Grant applications prepared	2	35	30	25
# of Grants received	0	12	12	12
Percentage of successful grant applications	0%	34%	40%	48%
Total value of grant awards received	\$0	\$2,060,000	\$1,076,907	\$1,500,000
# of Grants managed	0	9	16	13
Total value of grants managed	\$0	\$1,036,000	\$1,047,632	\$1,500,000

<b>Personnel Assigned:</b>	<b>1.0 FTE *</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
<i>* position hired 05/03</i>	Grants Administrator	Grants Administrator	Grants Administrator	Grants Administrator

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Grant Award Revenue/Services/Products **				
Livable Centers Initiative	\$ -	\$ 68,800	\$ -	\$ -
Quality Growth Grant	\$ -	\$ 17,150	\$ -	\$ -
Community Development				
Block Grant	\$ -	\$ 213,250	\$ 200,000	\$ -
Arts Support Grant	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,100
Cogburn Park Development	\$ -	\$ 100,000	pending	\$ -
Tennis in the Park	\$ -	\$ 5,000	\$ 4,000	\$ -
Camp Happy Hearts	\$ -	\$ 7,696	\$ -	\$ -
State Homeland Security Grant	\$ -	\$ 428,035	\$ 280,415	\$ 200,000
Assistance to Firefighters' Grant	\$ 34,538	\$ 128,772	\$ 128,772	\$ 17,500
Citizen's Corp Grant	\$ -	\$ 14,212	\$ 8,347	\$ -
Local Law Enforcement				
Block Grant	\$ 18,703	\$ 18,703	\$ 18,703	\$ 19,800
Bulletproof Vest Grant	\$ -	\$ 13,035	\$ 13,035	\$ 9,987
Atlanta Falcons Foundation Grant	\$ -	\$ 41,000	\$ -	\$ -
COPS Auxillary Patrol Grant	\$ -	\$ 53,290	\$ -	\$ -
IPMA Human Resources				
Education Grant	\$ -	\$ 30,000	\$ -	\$ -

# CITY ADMINISTRATOR

## Grants Procurement/Administration

(continued)

<b>Financial Information (continued):</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Target Education/Tutoring Grants	\$ -	\$ 10,000	\$ -	
WiFi Hotspots	\$ -	\$ -	\$ -	100,000
Performance Measurement				
Reporting Grant	\$ -	\$ 30,000	\$ 30,000	\$ -
Pre-Diaster Mitigation Grant	\$ -	\$ 345,000	\$ -	\$ -
Big Creek Greenway				
Extension Grant	\$ -	\$ 960,000	\$ 360,000	\$ -
Windward Pkwy Interconnect	\$ -	\$ 1,024,000	pending	\$ -
Northpoint Pkwy Interconnect	\$ -	\$ 960,000	pending	\$ -
State Road 9 Interconnect	\$ -	\$ 780,000	\$ -	\$ -
Roswell/Alpharetta Joint				
Path System	\$ -	\$ 859,600	\$ -	\$ -
Dept Enviromental Protection				
319 Grant	\$ -	\$ -	pending	\$ 107,824
Historical Archives Grant	\$ -	\$ 10,705	\$ 8,635	\$ 50,000
Urban & Community				
Forestry Grant	\$ -	\$ 5,495	pending	\$ 11,100
Total Grant Awards	\$ 78,241	\$ 6,148,743	\$ 1,076,907	\$ 536,311
Direct Expenditures				
Salary & Benefits	\$ 24,509	\$ 68,521	\$ 67,804	\$ 67,804
Maintenance & Operating	\$ -	\$ 20,000	\$ 21,606	\$ 8,279
Total Direct Expenditures	\$ 24,509	\$ 88,521	\$ 89,410	\$ 76,083
Net Revenues Over Expenditures	\$ 53,732	\$ 6,060,222	\$ 987,497	\$ 460,228

\*\* "Grant Award Revenue" represents the year-to-date dollar amount, services awarded, or products received from grant applications initiated by either the Grants Administrator or by an individual department. The grant award amount is reflected as "Direct Revenue" in the department that receives the grant benefit.

# CITY ADMINISTRATOR

## Special Events

*(represented in blue on the organizational chart)*

**Statement of Service:** To enhance the quality of life and reputation of the City of Alpharetta by providing special event opportunities for citizens and visitors of Alpharetta.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Total approved events:	38	43	38	43
Exclusive City Events	7	8	7	8
City Partnered Events	20	23	20	23
Other	11	12	11	12
Approximate attendance for:				
Taste of Alpharetta	48,000	49,000	48,000	49,000
Mayor's Challenge	650	750	650	750
Old Soldier's Day Parade	7,500	8,000	7,500	8,000
Annual Tree Lighting	4,000	4,200	4,000	4,200
Alpharetta Fun Fest	7,000	7,500	7,000	7,500
July Fourth Fireworks	15,000	16,000	15,000	16,000
Heritage Festival	2,500	2,700	2,500	2,700
# of Special promotions	3	3	3	3
# of Special events applications processed	1850	1,860	1,850	1,860
# of Marketing materials produced	24	26	24	26
# of Special events press releases	15	15	15	15
# of Photo ops arranged for events, councils, etc.	8	8	8	8
# of Hours spent on DABA & downtown activities	App. 285	App. 285	App. 285	App. 285
# of hours spent with civic club special event activities	App. 162	App. 162	App. 162	App. 162
# of Volunteers recruited	325	325	325	325
# of Sponsors recruited for special events	13	15	13	15
# of Event vendors managed	208	208	208	208

# CITY ADMINISTRATOR

## Special Events

(continued)

<b>Personnel Assigned:</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>	<b>2.0 FTE</b>
Special Events Director	Special Events Director	Special Events Director	Special Events Director	Special Events Director
Admin Asst. (.5)	Admin Asst. (.5)	Admin Asst. (.5)	Admin Asst. (.5)	Admin Asst. (.5)
TOA Asst. (.5)	TOA Asst. (.5)	TOA Asst. (.5)	TOA Asst. (.5)	TOA Asst. (.5)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Special Events	\$ 3,590	\$ 6,320	\$ 6,318	\$ 92,100
Total Direct Revenue	\$ 3,590	\$ 6,320	\$ 6,318	\$ 92,100
Direct Expenditures				
Salary & Benefits	\$ 65,612	\$ 67,720	\$ 74,700	\$ 102,172
Maintenance & Operating	\$ 145,997	\$ 150,919	\$ 105,235	\$ 192,848
Total Direct Expenditures	\$ 211,609	\$ 218,639	\$ 179,935	\$ 295,020
Net Revenues Over Expenditures	\$ (208,019)	\$ (212,319)	\$ (173,617)	\$ (202,920)

## LEGAL SERVICES

### *City of Alpharetta*

The City of Alpharetta contracts with Bovis, Kyle, Burch, LLC, a law firm within the metropolitan Atlanta area, to provide legal services for the City. This cost center was initiated to allow for the centralized management of that service as work is performed on the City's behalf. This firm is responsible for all legal services the City incurs.

#### **Mission Statement:**

The mission of the Office of the City Attorney is to efficiently deliver a broad range of legal services of the highest quality to the City of Alpharetta, its elected officials, staff, boards and commissions. The City Attorney devotes his practice almost exclusively to City matters. The City Attorney and the law firm of which he is a member regard the City as a client to whom they owe a primary duty of loyalty. Accordingly, neither the City Attorney nor the firm undertakes the representation of any other client if such representation could create even the appearance of a conflict of interest. The City Attorney recognizes an obligation to keep City officials informed as to any changes in the law that could impact the City, and the City Attorney directs his representation and counseling activities proactively to address legal issues before such issues become problems.

#### **Goals and Objectives:**

- New Personnel Policy and Procedures Manual
- Update City Codes
- More Emphasis on Risk Management – Avoiding Litigation

## LEGAL SERVICES

### *City of Alpharetta*

#### **Legal Services - General Fund**

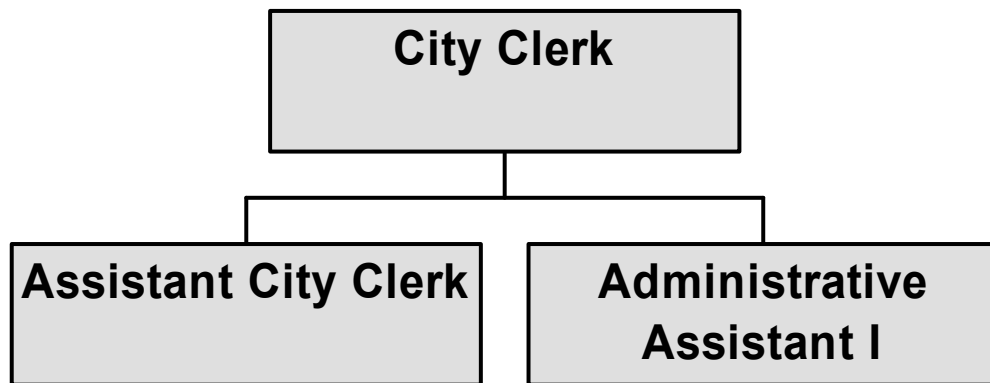
ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
		BUDGET FY 2004			
Attorney Fees	\$ 309,757	\$ 325,000	\$ 325,000	\$ 330,000	\$ 335,000
Non-recurring Expenditures	\$ 1,299	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	\$ 311,056	\$ 350,000	\$ 350,000	\$ 355,000	\$ 360,000

## ORGANIZATIONAL CHART

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*City of Alpharetta*

*Office of the City Clerk*





# CITY CLERK

## City of Alpharetta

### Mission Statement:

The City Clerk's Office is the oldest among public servants and pledges to be the professional link between the citizens and city government. The City Clerk's office is ever mindful of neutrality and impartiality, rendering equal service to everyone and committed to maintaining accurate records and quality record retention.

### Goals and Objectives:

- Continued efforts to improve records retention processes through document imaging
- Provide accurate and online access for alcohol beverage reports
- Continue to improve meeting agenda reports and updates using Internet and document imaging technology

### Office of the City Clerk - General Fund

ACCOUNT DESCRIPTION	ACTUALS		REVISED	RECOMMENDED		PROJECTED	PROJECTED
	FY 2003		BUDGET FY 2004	FY 2005		FY 2006	FY 2007
Salaries / Benefits	\$	-	\$ 103,485	\$	244,682	\$ 252,021	\$ 259,582
Professional Development	\$	-	\$ 3,160	\$	2,305	\$ 2,351	\$ 2,397
Professional Fees	\$	-	\$ 136	\$	13,400	\$ 13,668	\$ 13,941
Equipment R & M	\$	-	\$ -	\$	500	\$ 510	\$ 520
Maintenance Contracts	\$	-	\$ -	\$	6,865	\$ 7,002	\$ 7,142
Communications	\$	-	\$ -	\$	100	\$ 102	\$ 104
Advertising	\$	-	\$ 7,882	\$	20,000	\$ 20,400	\$ 20,808
Printing	\$	-	\$ 1,500	\$	3,000	\$ 3,060	\$ 3,121
Travel	\$	-	\$ -	\$	3,015	\$ 3,075	\$ 3,137
General Supplies	\$	-	\$ 5,000	\$	8,550	\$ 8,721	\$ 8,895
Food/Meals	\$	-	\$ -	\$	1,000	\$ 1,020	\$ 1,040
Utilities	\$	-	\$ -	\$	5,480	\$ 5,590	\$ 5,701
Non-recurring Expenditures	\$	-	\$ 1,030	\$	5,600	\$ 5,712	\$ 5,826
Machinery & Equipment	\$	-	\$ 888	\$	1,500	\$ 1,530	\$ 1,561
	\$	-	\$ 123,081	\$	315,997	\$ 324,763	\$ 333,777

### Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	0	0	0	3	3

# OFFICE OF THE CITY CLERK

## Legislative Administration / Support

(represented in gray on the organizational chart)

**Statement of Service:** To serve the citizens and employee of the City of Alpharetta by effectively and efficiently maintaining accurate and accessible records and responding to requests for records. The City Clerk also issues and collects alcohol beverage licenses and revenues.

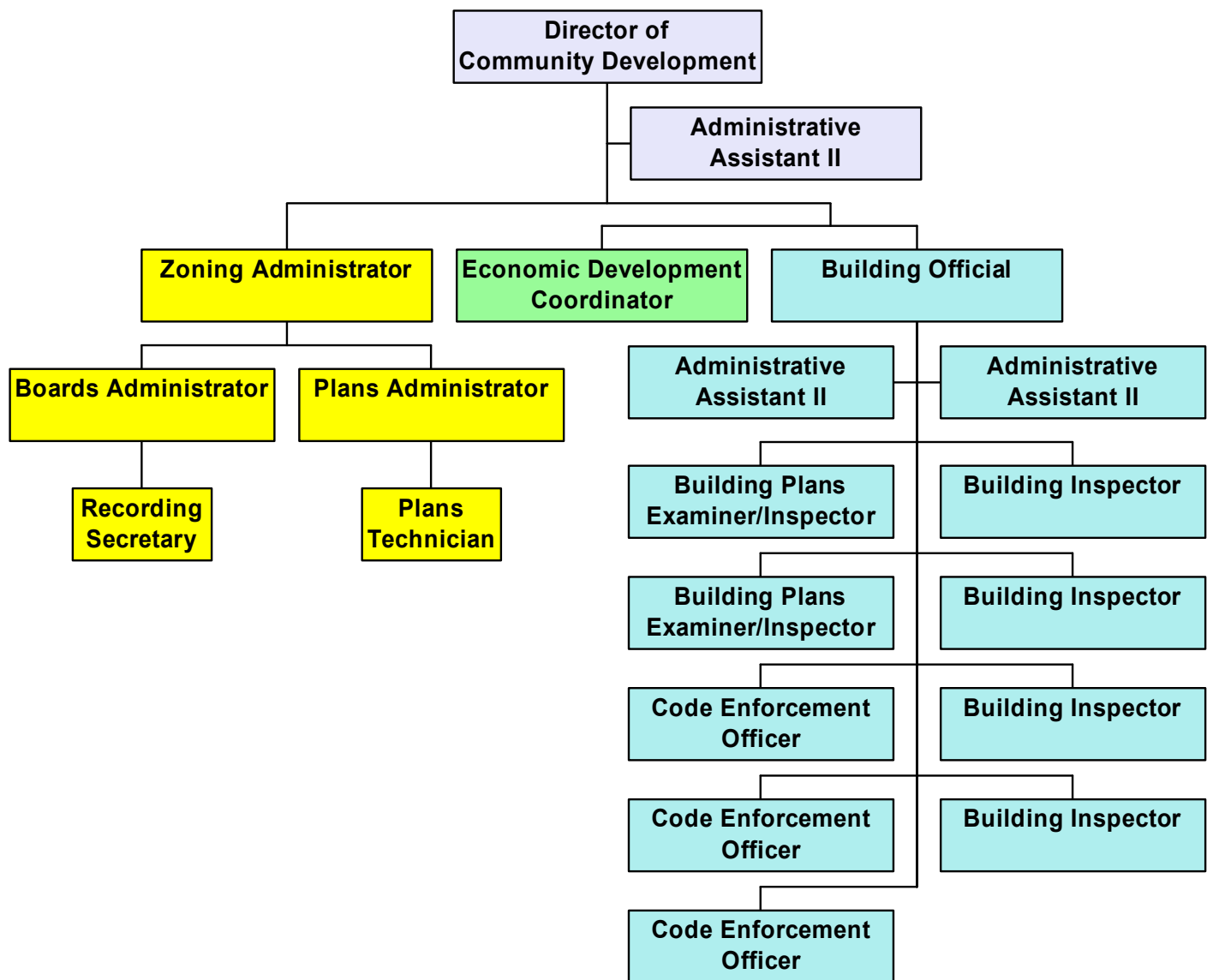
Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
City Clerk annual turnover percentage	0%	0%	0%	0%
# of Ordinances prepared	22	30	30	36
# of Open records requests processed	25	30	25	30
# of New alcohol license applications	28	35	20	20
# of Alcohol license renewals processed	129	165	185	205
<b>Personnel Assigned:</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>
City Clerk	City Clerk	City Clerk	City Clerk	City Clerk
Deputy City Clerk	Deputy City Clerk	Deputy City Clerk	Deputy City Clerk	Deputy City Clerk
Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Alcohol License Admin Fee *	\$ -	\$ -	\$ -	\$ 8,900
Alcohol Beverage Licenses	\$ 312,783	\$ 310,750	\$ 346,300	\$ 300,000
Total Direct Revenue	\$ 312,783	\$ 310,750	\$ 346,300	\$ 308,900
Direct Expenditures				
Salary & Benefits	\$ 223,381	\$ 103,485	\$ 102,229	\$ 244,682
Maintenance & Operating	\$ 95,988	\$ 63,596	\$ 51,374	\$ 71,315
Total Direct Expenditures	\$ 319,369	\$ 167,081	\$ 153,603	\$ 315,997
Net Revenues Over Expenditures	\$ (6,586)	\$ 143,669	\$ 192,697	\$ (7,097)
* administrative fee tracked separately beginning FY 05				

# ORGANIZATIONAL CHART

*City of Alpharetta*

*Community Development Department*



# COMMUNITY DEVELOPMENT

## City of Alpharetta

### Mission Statement:

To protect and enhance the lives of Alpharetta citizens by guiding the City's growth and safeguarding the built environment.

### Goals and Objectives:

- Enforce the standard building code and zoning code.
- Provide building inspections within 48 hours of request.
- Provide efficient plans processing and permitting.
- Provide quality support to boards and commissions staffed by Community Development.
- Maintain and update demographic, statistical and other data, maps and materials.
- Process all public hearings in the most efficient manner possible.
- Oversee the Economic Development efforts for the City.
- Maintain and process business licenses for the City.

### Community Development - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 1,263,785	\$ 1,352,392	\$ 1,413,077	\$ 1,455,472	\$ 1,499,133
Professional Development	\$ 7,249	\$ 19,370	\$ 14,638	\$ 16,215	\$ 17,836
Professional Fees	\$ 14,973	\$ 28,160	\$ 55,400	\$ 61,367	\$ 67,976
Board Member Fees	\$ 8,925	\$ 15,000	\$ 14,700	\$ 16,283	\$ 18,037
Equipment R & M	\$ 75	\$ 2,615	\$ 1,500	\$ 1,662	\$ 1,840
Vehicle R & M	\$ 12,058	\$ 8,000	\$ 10,200	\$ 11,299	\$ 12,515
Rental of Land/Buildings	\$ 74,684	\$ 74,500	\$ 71,244	\$ 78,917	\$ 87,416
Communications	\$ 14,250	\$ 14,938	\$ 15,890	\$ 17,601	\$ 19,497
Advertising	\$ 7,549	\$ 9,000	\$ 10,500	\$ 11,631	\$ 12,883
Printing	\$ 8,069	\$ 14,800	\$ 14,500	\$ 16,062	\$ 17,791
Travel	\$ 2,475	\$ 5,200	\$ 4,003	\$ 4,434	\$ 4,912
Maintenance Contracts	\$ 3,855	\$ 7,000	\$ 29,215	\$ 32,361	\$ 35,847
General Supplies	\$ 46,082	\$ 46,890	\$ 65,650	\$ 72,721	\$ 80,553
Food/Meals	\$ -	\$ 3,224	\$ 6,450	\$ 7,145	\$ 7,914
Uniforms	\$ -	\$ 7,100	\$ 6,792	\$ 7,523	\$ 8,334
Utilities	\$ 8,835	\$ 12,400	\$ 11,500	\$ 12,739	\$ 14,110
Non-recurring Expenditures	\$ 3,767	\$ 12,550	\$ 5,000	\$ 5,539	\$ 6,135
Machinery & Equipment	\$ 8,201	\$ 4,966	\$ 5,140	\$ 5,694	\$ 6,307
Economic Development	\$ 19,965	\$ 18,439	\$ -	\$ -	\$ -
	\$ 1,504,797	\$ 1,656,544	\$ 1,755,399	\$ 1,834,662	\$ 1,919,037

### Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	20	20	20	20	20

# COMMUNITY DEVELOPMENT

## Administration Division

(represented in gray on the organizational chart)

**Statement of Service:** The purpose of Community Development Administration is to provide effective, efficient and responsive services to account for the resources allocated to the Planning & Zoning and Code Enforcement division of the department and to provide support services to all divisions.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Community Development Department annual turnover percentage	1.44%	1.00%	1.40%	1.00%
# of Special projects managed	6	6	6	6
# of Community Image Enhancement Projects	N/A	N/A	2	2
# of Purchase orders processed	15	9	14	0

Personnel Assigned:	2.0 FTE	2.0 FTE	2.0 FTE	2.0 FTE
	Director of Comm Development	Director of Comm Development	Director of Comm Development	Director of Comm Development
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II

Financial Information:	Actual FY 2003	Revised Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 190,963	\$ 202,018	\$ 200,380	\$ 202,229
Maintenance & Operating	\$ 35,926	\$ 49,990	\$ 43,285	\$ 175,438
Total Direct Expenditures	\$ 226,889	\$ 252,008	\$ 243,665	\$ 377,667
Net Revenues Over Expenditures	\$ (226,889)	\$ (252,008)	\$ (243,665)	\$ (377,667)

# COMMUNITY DEVELOPMENT

## Code Enforcement Division

(represented in blue on the organizational chart)

**Statement of Service:** To protect the public health, safety, and welfare by ensuring compliance with City building and land-use codes and ordinances.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Occupational Tax Certificates issued	3,022	3,100	3,100	3,100
Valuation of building permits	\$194,086,854	\$160,000,000	\$168,854,150	\$1,900,000
# of New building permits issued	3,794	3,794	3,855	3,800
# of Building Inspections completed	16,609	16,720	16,815	16,800
# of Code enforcement inspections completed	4,798	4,350	4,190	4,350

Personnel Assigned:	11.0 FTE	12.0 FTE	12.0 FTE	12.0 FTE
Building Official	Building Official	Building Official	Building Official	Building Official
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
		Admin Asst. I	Admin Asst. I	Admin Asst. II
Plans Inspector(2)	Plans Inspector(2)	Plans Inspector(2)	Plans Inspector(2)	Plans Inspector(2)
Building Inspector(4)	Building Inspector(4)	Building Inspector(4)	Building Inspector(4)	Building Inspector(4)
Code Enforcement Officer(3)	Code Enforcement Officer(3)	Code Enforcement Officer(3)	Code Enforcement Officer(3)	Code Enforcement Officer(3)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Business Occupation Tax	\$ 643,053	\$ 565,000	\$ 680,331	\$ 565,000
Building Permits	\$ 586,155	\$ 389,000	\$ 568,959	\$ 427,900
Occupancy Permits	\$ 64,135	\$ 48,000	\$ 74,388	\$ 49,000
Code Enforcement Fines	\$ 200	\$ -	\$ -	\$ 1,000
Total Direct Revenue	\$ 1,293,543	\$ 1,002,000	\$ 1,323,678	\$ 1,042,900
Direct Expenditures				
Salary & Benefits	\$ 680,253	\$ 710,832	\$ 619,140	\$ 758,422
Maintenance & Operating	\$ 87,828	\$ 56,680	\$ 66,230	\$ 65,358
Total Direct Expenditures	\$ 768,081	\$ 767,512	\$ 685,370	\$ 823,780
Net Revenues Over Expenditures	\$ 525,462	\$ 234,488	\$ 638,308	\$ 219,120

# COMMUNITY DEVELOPMENT

## Economic Development Division

(represented in green on the organizational chart)

**Statement of Service:** To promote the economic growth of Alpharetta through the implementation of the Economic Development Action Plan.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Existing business contacts	180	200	210	220
# of New projects	3	3	4	3
# of Major business prospects recruited	5	6	7	7

<b>Personnel Assigned:</b>	<b>2.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Economic Development Coord	Economic Development Coord	Economic Development Coord	Economic Development Coord
	Economic Development Analyst			

Financial Information:	Actual FY 2003 *	Revised Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ -	\$ 76,672	\$ 75,593	\$ 76,032
Maintenance & Operating	\$ -	\$ 8,270	\$ 10,785	\$ 31,088
Total Direct Expenditures	\$ -	\$ 84,942	\$ 86,378	\$ 107,120
Net Revenues Over Expenditures	\$ -	\$ (84,942)	\$ (86,378)	\$ (107,120)

\* economic development expenditures tracked separately beginning FY 04

# COMMUNITY DEVELOPMENT

## Planning and Zoning Division

(represented in yellow on the organizational chart)

**Statement of Service:** The Planning and Zoning division guides the growth and development of the City in a manner that enhances the quality of life and recognizes the City's historic & natural features.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of New public hearings filed	78	80	82	90
Total # of public hearings processed	152	154	162	154
# of parcels annexed	91	300	352	150

Personnel Assigned:	5.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
	Drafting Technician	Plans Technician	Plans Technician	Plans Technician
	Boards Administrator	Boards Administrator	Boards Administrator	Boards Administrator
	Plans Administrator	Plans Administrator	Plans Administrator	Plans Administrator
	Zoning Administrator	Zoning Administrator	Zoning Administrator	Zoning Administrator
	Recording Secretary	Recording Secretary	Recording Secretary	Recording Secretary

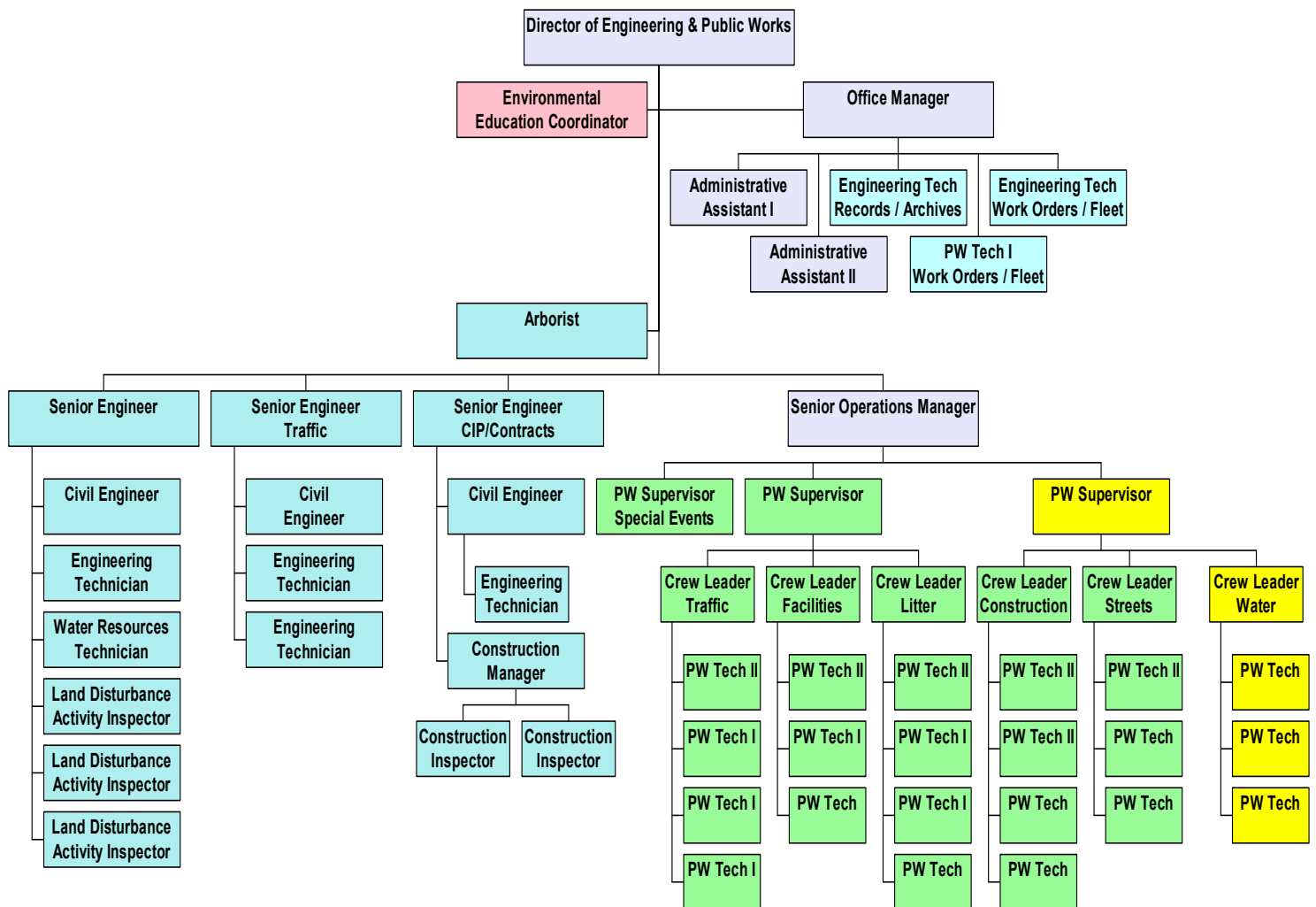
Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Planning & Development Fees	\$ 119,788	\$ 92,000	\$ 133,786	\$ 92,000
Development Permits	\$ 92,983	\$ 90,000	\$ 247,421	\$ 99,000
Impact Fees (Impact Fee Fund)	\$ 760,135	\$ 422,000	\$ 425,190	\$ 560,000
Total Direct Revenue	\$ 972,906	\$ 604,000	\$ 806,397	\$ 751,000
Direct Expenditures				
Salary & Benefits	\$ 395,115	\$ 374,870	\$ 373,090	\$ 376,394
Maintenance & Operating	\$ 114,703	\$ 171,002	\$ 108,212	\$ 70,438
Total Direct Expenditures	\$ 509,818	\$ 545,872	\$ 481,302	\$ 446,832
Net Revenues Over Expenditures	\$ 463,088	\$ 58,128	\$ 325,095	\$ 304,168



# ORGANIZATIONAL CHART

*City of Alpharetta*

*Engineering and Public Works Department*



# ENGINEERING & PUBLIC WORKS

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## *City of Alpharetta*

### **Mission Statement:**

The Department of Engineering and Public Works is thoroughly committed to providing cost effective engineering, maintenance and design solutions through the highest possible professionalism to protect, preserve and improve the City of Alpharetta's infrastructure. The Engineering / Public Works Water Division is also dedicated to ensure that the City of Alpharetta's water distribution system is continuously monitored and maintained so that the citizens of Alpharetta are guaranteed good quality potable water.

### **Goals and Objectives:**

- Improve and maintain the City of Alpharetta infrastructure at the highest possible level and to enhance and promote the quality of life.
- Provide the engineering professionalism to ensure growth and progress for the City of Alpharetta.
- Provide a consistent Engineering / Public Works foundation upon which the City of Alpharetta can grow and expand into the future.
- Improve intergovernmental relations.
- Provide more efficient support and response for the citizens of Alpharetta.
- Develop plans for the future.
- Repair and maintain the City's water distribution system.
- Administer water line installation projects.
- Promptly assist customers with water problems and/or questions relating to the water system.
- Ensure timely completion of repairs on work projects so that the disruption of customer's service is minimal.

# ENGINEERING & PUBLIC WORKS

*City of Alpharetta*

## Engineering and Public Works Department - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries-Regular	\$ 2,618,472	\$ 2,876,205	\$ 3,054,863	\$ 3,146,510	\$ 3,240,904
Professional Development	\$ 16,619	\$ 23,550	\$ 11,732	\$ 11,967	\$ 12,206
Professional Fees	\$ 60,745	\$ 146,976	\$ 70,120	\$ 71,522	\$ 72,953
Coring Samples	\$ 1,830	\$ 5,600	\$ 3,000	\$ 3,060	\$ 3,121
Board Member Fees	\$ -	\$ 1,000	\$ 5,500	\$ 5,610	\$ 5,722
Equipment R & M	\$ 19,361	\$ 11,970	\$ 20,000	\$ 20,400	\$ 20,808
Vehicle R & M	\$ 70,363	\$ 65,900	\$ 65,000	\$ 66,300	\$ 67,626
Grounds R & M	\$ -	\$ -	\$ 8,000	\$ 8,160	\$ 8,323
Facilities R & M	\$ 62,650	\$ 80,649	\$ 65,000	\$ 66,300	\$ 67,626
Equipment Rental	\$ 3,492	\$ 11,200	\$ 5,000	\$ 5,100	\$ 5,202
Communications	\$ 29,606	\$ 36,617	\$ 28,590	\$ 29,162	\$ 29,745
Printing	\$ 1,229	\$ 4,724	\$ 3,000	\$ 3,060	\$ 3,121
Advertising	\$ -	\$ 3,100	\$ 6,500	\$ 6,630	\$ 6,763
Travel	\$ 7,889	\$ 11,450	\$ 5,860	\$ 5,977	\$ 6,097
Maintenance Contracts	\$ 414,272	\$ 500,380	\$ 310,430	\$ 316,639	\$ 322,971
General Supplies	\$ 244,292	\$ 194,501	\$ 221,775	\$ 226,211	\$ 230,735
Uniforms	\$ -	\$ 15,500	\$ 21,085	\$ 21,507	\$ 21,937
Food/Meals	\$ 5,000	\$ 2,300	\$ 4,750	\$ 4,845	\$ 4,942
Utilities	\$ 728,029	\$ 776,000	\$ 790,550	\$ 806,361	\$ 822,488
Non-recurring Expenditures	\$ 3,157	\$ 1,564	\$ 2,500	\$ 2,550	\$ 2,601
Machinery & Equipment	\$ 51,890	\$ 51,070	\$ 63,511	\$ 64,781	\$ 66,077
Tree Commission	\$ 1,425	\$ 3,500	\$ -	\$ -	\$ -
Promotions	\$ -	\$ 27,036	\$ 2,500	\$ 2,550	\$ 2,601
	\$ 4,340,321	\$ 4,850,792	\$ 4,769,266	\$ 4,895,201	\$ 5,024,569

## Engineering and Public Works Department - Water Fund

Salaries-Regular	\$ 187,678	\$ 284,326	\$ 240,374	\$ 247,584	\$ 255,012
Professional Development	\$ 1,993	\$ 5,000	\$ 768	\$ 783	\$ 799
Professional Fees	\$ 434	\$ 6,500	\$ 5,000	\$ 5,100	\$ 5,202
Equipment R & M	\$ 1,179	\$ 4,000	\$ 3,000	\$ 3,060	\$ 3,121
Vehicle R & M	\$ 10,007	\$ 18,866	\$ 16,000	\$ 16,320	\$ 16,646
Communications	\$ -	\$ -	\$ 770	\$ 785	\$ 801
Advertising	\$ -	\$ 2,000	\$ 1,000	\$ 1,020	\$ 1,040
Travel	\$ 303	\$ 1,000	\$ 450	\$ 459	\$ 468
General Supplies	\$ 26,730	\$ 55,000	\$ 2,488,000	\$ 2,537,760	\$ 2,588,515
Uniforms	\$ -	\$ -	\$ 3,140	\$ 3,203	\$ 3,267
Food/Meals	\$ 69	\$ 500	\$ 500	\$ 510	\$ 520
Utilities	\$ -	\$ -	\$ 1,500	\$ 1,530	\$ 1,561
Machinery & Equipment	\$ 52,150	\$ 17,609	\$ 5,000	\$ 5,100	\$ 5,202
Water Purchases	\$ 1,042,278	\$ 950,000	\$ -	\$ -	\$ -
Sewer Purchases	\$ 1,602,525	\$ 1,500,000	\$ -	\$ -	\$ -
Water Line Improvements	\$ 29,741	\$ 1,134	\$ -	\$ -	\$ -
	\$ 2,955,087	\$ 2,845,935	\$ 2,765,502	\$ 2,823,215	\$ 2,882,155

*Employee Summary:*

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	51	51	55	56	57

# ENGINEERING & PUBLIC WORKS

## Administration Division

(represented in gray on the organizational chart)

**Statement of Service:** Public Works Administration provides oversight and guidance to all public works operating functions in order to provide the citizens and visitors of Alpharetta skillful, courteous, and prompt water, traffic, and construction services.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Engineering / Public Works Department annual turnover percentage	1.06%	2.50%	1.58%	2.00%

Personnel Assigned:	5.0 FTE	6.0 FTE	6.0 FTE	5.0 FTE
	Director of Eng and PW	Director of Eng and PW	Director of Eng and PW	Director of Eng and PW
	PW Senior Operations Manager	PW Senior Operations Manager	PW Senior Operations Manager	PW Senior Operations Manager
	Office Manager	Office Manager	Office Manager	Office Manager
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
		Engineering Tech	Engineering Tech	

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Historical Archives Grant	\$ -	\$ 8,635	\$ -	\$ -
Printing Services	\$ -	\$ -	\$ 915	\$ 900
Bid Documents	\$ -	\$ -	\$ -	\$ 6,000
Total Direct Revenue	\$ -	\$ 8,635	\$ 915	\$ 6,900
Direct Expenditures				
Salary & Benefits	\$ 440,293	\$ 448,328	\$ 411,361	\$ 429,909
Maintenance & Operating	\$ 91,158	\$ 91,223	\$ 62,880	\$ 916,829
Total Direct Expenditures	\$ 531,451	\$ 539,551	\$ 474,241	\$ 1,346,738
Net Revenues Over Expenditures	\$ (531,451)	\$ (530,916)	\$ (473,326)	\$ (1,339,838)

# ENGINEERING & PUBLIC WORKS

## Conservation

(represented in pink on the organizational chart)

**Statement of Service:** Conservation provides education and community activism strategies to address environmental and aesthetic issues in the City of Alpharetta. Conservation educates and organizes citizens to address the environment through clean-up campaigns, seminars, literature, and other beautification efforts.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Events coordinated	10	12	13	12
# of Students reached	685	1,250	1,627	1,300
# of Volunteers	472	425	499	400
# of Miles adopted (Adopt-a-Mile)	33	35	31	35

Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Engineering Tech	Environmental Education Coordinator	Environmental Education Coordinator	Environmental Education Coordinator

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Private Contributions	\$ -	\$ -	\$ 4,885	\$ -
Total Direct Revenue	\$ -	\$ -	\$ 4,885	\$ -
Direct Expenditures				
Salary & Benefits	\$ 62,159	\$ 64,162	\$ 59,847	\$ 63,683
Maintenance & Operating	\$ 545	\$ 43,800	\$ 13,310	\$ 16,000
Total Direct Expenditures	\$ 62,704	\$ 107,962	\$ 73,157	\$ 79,683
Net Revenues Over Expenditures	\$ (62,704)	\$ (107,962)	\$ (68,272)	\$ (79,683)

# ENGINEERING & PUBLIC WORKS

## General Engineering Division

(represented in blue on the organizational chart)

**Statement of Service:** Engineering administration provides for the administration and technical review of public and private improvements in the City of Alpharetta by managing all projects skillfully, efficiently and professionally.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Plans reviewed	82	90	68	90
% of Plans reviewed within 10 calendar days	N/A	80%	50%	80%
# of capital contracts managed	50	48	60	50
Contract expenditures on capital	\$2,258,811	\$4,057,017	\$1,181,421	\$3,000,000
% of contracts completed within 10% of original budget contract	N/A	80%	92%	80%
# of Water quality samples analyzed	60	60	80	80
# of Outfalls monitored **	43	40	36	40
# of Drainage pipe inspections	N/A	25	8	25
# of Detention ponds, drainage structures, and tree inspected	N/A	50	109	50
# of Violations issued - stormwater, erosion control, tree-related infractions	19	25	32	20
# of Stormwater complaints	73	150	225	150
# of Land disturbance inspections	3,000	3,000	2,500	3,000
# of Environmental inspections	38	30	15	30
# of Residential erosion & sediment control and/or tree removal permits	88	90	132	90
# of Traffic complaints responses	N/A	144	148	140
# of Requests regarding traffic calming information or installation	N/A	30	43	30
* Capital contracts include traffic, stormwater, sidewalks, maintenance of infrastructure, community development, and facilities projects.				
** An outfall is a private storm pipe, sewer, drain, or stream that discharges into a right-of-way.				

# ENGINEERING & PUBLIC WORKS

General Engineering Division

(continued)

<b>Personnel Assigned:</b>	<b>19.0 FTE</b>	<b>18.0 FTE</b>	<b>18.0 FTE</b>	<b>21.0 FTE</b>
	Sr. Civil Engineer (2)	Sr. Civil Engineer (2)	Sr. Civil Engineer (2)	Sr. Engineer (3)
	Civil Engineer	Civil Engineer	Civil Engineer	Civil Engineer (3)
	Sr. Traffic Engineer	Sr. Traffic Engineer	Sr. Traffic Engineer	
	Construction Manager	Construction Manager	Construction Manager	Construction Manager
	Construction Inspector (2)	Construction Inspector (2)	Construction Inspector (2)	Construction Inspector (2)
	Arborist	Arborist	Arborist	Arborist
	Engineering Technician (6)	Engineering Technician (6)	Engineering Technician (6)	Engineering Technician (6)
				PW Tech I
	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)	Land Disturbance Inspector (3)
	Water Resources Technician	Water Resources Technician	Water Resources Technician	Water Resources Technician

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Tree Removal Permit	\$ 2,529	\$ 2,000	\$ 8,837	\$ 2,500
Soil Erosion Permit	\$ 19,953	\$ 5,500	\$ 59,327	\$ 8,500
Tree Replacement Fund	\$ (16,672)	\$ -	\$ 63,591	\$ -
Erosion Inspectors Grant	\$ 48,318	\$ -	\$ -	\$ -
EPA Big Creek Grant	\$ -	\$ 164,000	\$ -	\$ -
EPA 319	\$ -	\$ -	\$ -	\$ 108,000
Community Forestry Grant	\$ -	\$ -	\$ -	\$ 5,495
Total Direct Revenue	\$ 54,127	\$ 171,500	\$ 131,755	\$ 124,495
Direct Expenditures				
Salary & Benefits	\$ 1,124,439	\$ 1,222,758	\$ 1,087,951	\$ 1,401,712
Maintenance & Operating	\$ 65,273	\$ 135,710	\$ 122,394	\$ 127,647
Total Direct Expenditures	\$ 1,189,712	\$ 1,358,468	\$ 1,210,345	\$ 1,529,359
Net Revenues Over Expenditures	\$ (1,135,585)	\$ (1,186,968)	\$ (1,078,590)	\$ (1,404,864)

# ENGINEERING AND PUBLIC WORKS

## Public Works Operations Division

*(represented in green on the organizational chart)*

**Statement of Service:** Public Works coordinates and performs maintenance on streets, sidewalks, traffic signals, traffic signs, and city facilities. Public Works also provides construction services in support of the engineering division and other city departments.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Average # of days to complete sidewalk work order	N/A	5	37	4
Average # of days to complete pothole and curb/gutter work order	N/A	39	25	19
Average # of days to complete vegetation work order	N/A	4	3	3
Deceased animal pick-up - days to complete job	N/A	1	1	1
Litter pick-up # of days - to complete job	N/A	1	1	1
Average # of days to complete sign replacement/upgrade work order	N/A	4	5	4
Average # of days to complete signal light maintenance work order	N/A	1	3	1
Average # of days to complete striping work order	N/A	3	3	3
Average # of days to complete catch basin work order	N/A	25	28	23
Average # of days to complete storm drain work order	N/A	37	149	36
Average # of days to complete facilities work order	N/A	5	4	4



# ENGINEERING AND PUBLIC WORKS

## Public Works Operations Division

(continued)

<b>Personnel Assigned:</b>	<b>26.5 FTE</b>	<b>28.5 FTE</b>	<b>28.5 FTE</b>	<b>25.0 FTE</b>
	PW Supervisor (2.5)	PW Supervisor (2.5)	PW Supervisor (2.5)	PW Supervisor (2)
	Crew Leader (5)	Crew Leader (5)	Crew Leader (5)	Crew Leader (5)
	PW Tech II (9)	PW Tech II (9)	PW Tech II (9)	PW Tech II (6)
	PW Tech I (5)	PW Tech I (4)	PW Tech I (4)	PW Tech I (6)
	PW Tech (4)	PW Tech (8)	PW Tech (8)	PW Tech (6)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 1,053,739	\$ 1,137,678	\$ 1,038,572	\$ 1,159,559
Maintenance & Operating	\$ 1,565,418	\$ 1,707,133	\$ 1,331,745	\$ 653,627
Total Direct Expenditures	\$ 2,619,157	\$ 2,844,811	\$ 2,370,317	\$ 1,813,186
Net Revenues Over Expenditures	\$ (2,619,157)	\$ (2,844,811)	\$ (2,370,317)	\$ (1,813,186)

# ENGINEERING AND PUBLIC WORKS

## Public Works Water Distribution Division

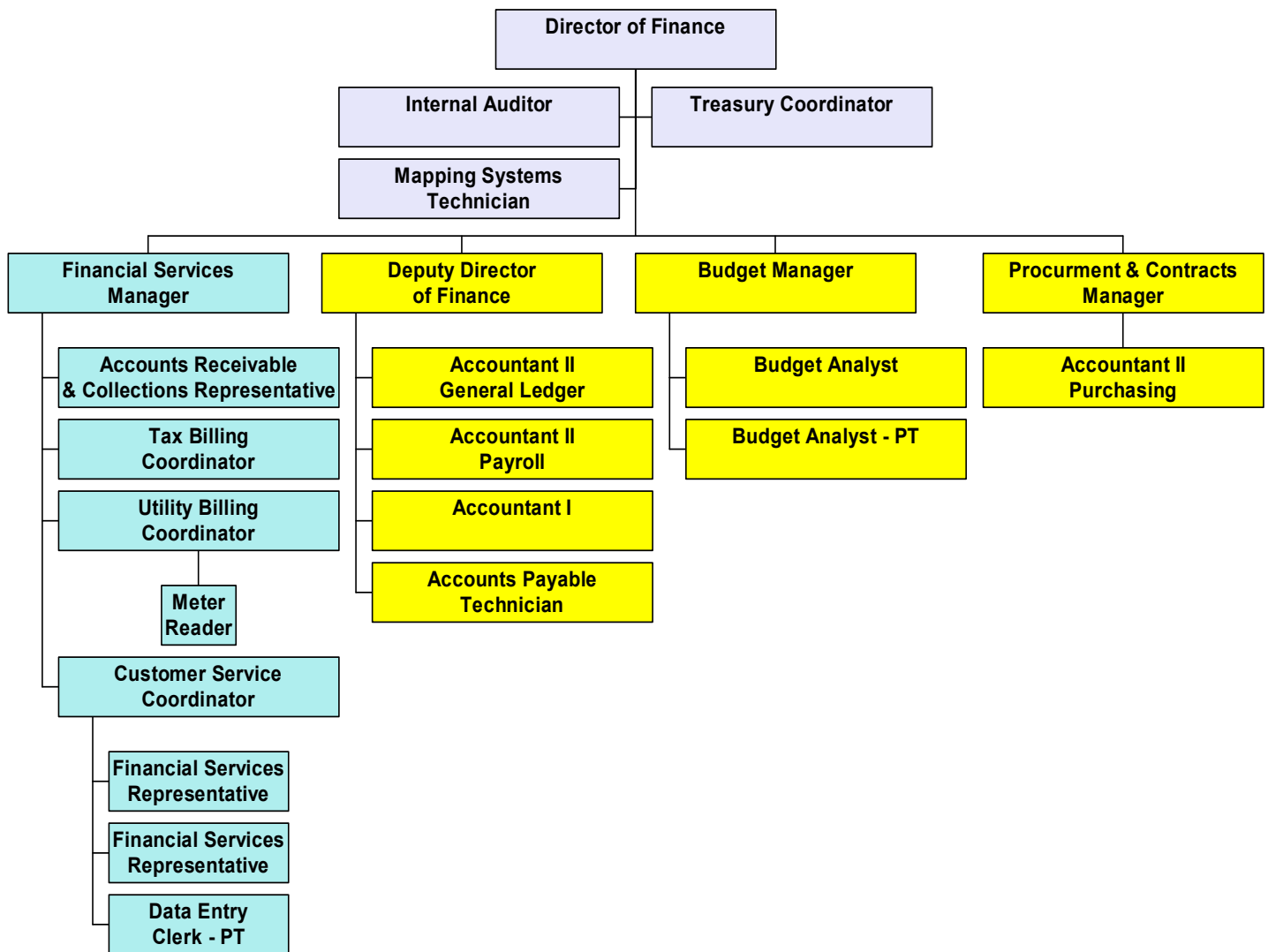
(represented in yellow on the organizational chart)

**Statement of Service:** Public Works water services coordinates and performs maintenance on drainage systems, water meters, culverts, and other water associated systems in order to provide the citizens and businesses of Alpharetta a high quality water supply.

<b>Performance Measurements</b>	<b>Actual FY 2003</b>	<b>Projected FY 2004</b>	<b>Actual FY 2004</b>	<b>Projected FY 2005</b>
# of Water meters maintained	3,942	3,950	3,950	3,700
Repsonsese to water main breaks	69	44	104	8
Average # days to replace meter work order	N/A	2	2	2
<b>Personnel Assigned:</b>	<b>3.5 FTE</b>	<b>3.5 FTE</b>	<b>3.5 FTE</b>	<b>5.0 FTE</b>
PW Supervisor (.5)	PW Supervisor (.5)	PW Supervisor (.5)	PW Supervisor (.5)	PW Supervisor (1)
Crew Leader	Crew Leader	Crew Leader	Crew Leader	Crew Leader
PW Tech II	PW Tech II	PW Tech II	PW Tech II	PW Tech (3)
<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 410,630	\$ 284,326	\$ 231,342	\$ 240,374
Maintenance & Operating	\$ 2,655,250	\$ 2,561,609	\$ 2,755,023	\$ 2,525,128
Total Direct Expenditures	\$ 3,065,880	\$ 2,845,935	\$ 2,986,365	\$ 2,765,502
Net Revenues Over Expenditures	\$ (3,065,880)	\$ (2,845,935)	\$ (2,986,365)	\$ (2,765,502)

# ORGANIZATIONAL CHART

*City of Alpharetta*  
*Department of Finance*



# DEPARTMENT OF FINANCE

## *City of Alpharetta*

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### **Mission Statement:**

The mission of the Department of Finance is to plan, receive, monitor, safeguard, invest, account for and expend the financial resources of the City of Alpharetta in the highest legal, ethical, moral, and professional standard practical, and to respond to the service needs of our internal and external customers in a timely, courteous and accurate manner.

### **Goals and Objectives:**

For fiscal year 2005, the Finance Department has identified both entity-wide and departmental specific initiatives, including:

- Expansion of the financial planning process

This goal includes the development of a comprehensive, progressively managed long-term capital improvement program and multi-year budgeting, forecasting, and planning in order to more accurately predict our financial position in future years, and the impact current year decisions have on long-range finances.

- Performance measurements, benchmarking and reporting

The department received a \$30,000 grant late in fiscal year 2004 from the National Center for Civic Innovation to improve the way we're reporting performance information to constituents. The goal of this grant is to ascertain what services the City delivers in a comprehensive, yet brief presentation of the performance in which these activities are performed.

- Identification of new or expanded revenue streams/structures

In an effort to continually improve the financial condition of the City, additional revenue sources have been identified. Further, re-structuring or amending existing revenue sources is being recommended. This allows the City to maintain diversity in our financing in order to have a strong economic base which is not jeopardized by fluctuations in individual revenue items.

- Analyze fiscal year 2005 budget process and make necessary adjustments and improvements

The Finance Department implemented a new budget process for fiscal year 2005, which met great opposition. The process was the first step in marrying activities performed by departments with the associated revenue, expense, and outcome. During fiscal year 2005, a review of this process will occur in order to improve the budgetary process for fiscal year 2006.

- Execution of business plan with respect to current external services, including water, solid waste, taxation, etc.

The Finance Department issued a business plan during fiscal year 2004 which identifies needed improvements and changes to operating units inside the department. These changes are underway and should be fully completed during fiscal year 2005, providing for both reduced costs to citizen's and improved operating efficiency to the government.

# DEPARTMENT OF FINANCE

*City of Alpharetta*

## Department of Finance - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 787,364	\$ 1,220,331	\$ 1,146,612	\$ 1,181,008	\$ 1,216,440
Professional Development	\$ 26,192	\$ 22,875	\$ 25,328	\$ 27,301	\$ 29,428
Professional Fees	\$ 134,174	\$ 173,695	\$ 174,415	\$ 194,542	\$ 216,993
Equipment R & M	\$ 1,003	\$ 550	\$ 1,500	\$ 1,673	\$ 1,866
Building Rental	\$ -	\$ 107,069	\$ 154,500	\$ 172,329	\$ 192,216
Communications	\$ 1,665	\$ 12,976	\$ 10,700	\$ 11,935	\$ 13,312
Advertising	\$ 13,966	\$ 6,384	\$ 5,800	\$ 6,469	\$ 6,973
Printing	\$ 25,115	\$ 31,080	\$ 30,605	\$ 34,137	\$ 38,076
Travel	\$ 10,761	\$ 7,250	\$ 13,765	\$ 15,353	\$ 17,125
Maintenance Contracts	\$ 1,224	\$ 3,550	\$ 67,790	\$ 75,613	\$ 84,339
General Supplies	\$ 47,167	\$ 37,895	\$ 47,025	\$ 52,452	\$ 58,505
Utilities	\$ -	\$ -	\$ 3,700	\$ 4,127	\$ 4,603
Food/Meals	\$ -	\$ 3,095	\$ 2,300	\$ 2,565	\$ 2,861
Non-recurring Expenditures	\$ 3,541	\$ 852	\$ 500	\$ 558	\$ 622
Machinery & Equipment	\$ 20,453	\$ 30,222	\$ 31,450	\$ 35,079	\$ 39,127
	\$ 1,072,625	\$ 1,657,824	\$ 1,715,990	\$ 1,815,143	\$ 1,922,487

## Department of Finance - Water Fund

Salaries / Benefits	\$ 401,802	\$ 229,235	\$ 238,714	\$ 245,874	\$ 253,251
Professional Development	\$ 3,877	\$ 6,460	\$ 1,670	\$ 1,703	\$ 1,737
Professional Fees	\$ 32,722	\$ 32,785	\$ 7,500	\$ 7,650	\$ 7,803
Equipment R & M	\$ -	\$ 950	\$ 300	\$ 306	\$ 312
Vehicle R & M	\$ -	\$ 3,600	\$ 7,950	\$ 8,109	\$ 8,271
Printing	\$ 503	\$ 5,162	\$ -	\$ -	\$ -
Travel	\$ 4,524	\$ 1,725	\$ 255	\$ 260	\$ 265
Maintenance Contracts	\$ -	\$ 54	\$ -	\$ -	\$ -
General Supplies	\$ 32,859	\$ 43,634	\$ 8,500	\$ 8,670	\$ 8,843
Food/Meals	\$ -	\$ 100	\$ -	\$ -	\$ -
Non-recurring Expenditures	\$ 646	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 10,332	\$ 5,945	\$ -	\$ -	\$ -
	\$ 487,265	\$ 329,650	\$ 264,889	\$ 272,573	\$ 280,483

## Department of Finance - Solid Waste Fund

Salaries / Benefits	\$ -	\$ 67,276	\$ 68,591	\$ 70,649	\$ 72,768
Professional Development	\$ -	\$ 970	\$ -	\$ -	\$ -
Professional Fees	\$ 1,740,593	\$ 1,618,592	\$ 1,771,500	\$ 1,809,233	\$ 1,847,770
Travel	\$ -	\$ 225	\$ -	\$ -	\$ -
General Supplies	\$ -	\$ 300	\$ 11,980	\$ 12,235	\$ 12,496
Machinery & Equipment	\$ -	\$ 50	\$ -	\$ -	\$ -
	\$ 1,740,593	\$ 1,687,413	\$ 1,852,071	\$ 1,892,117	\$ 1,933,034

*Employee Summary:*

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	15	16	18	23.5	22

# DEPARTMENT OF FINANCE

## Administration

(represented in gray on the organizational chart)

**Statement of Service:** The purpose of the administrative arm of the Department of Finance is to facilitate the success of the operating divisions of the department through the provision of oversight, staff support, and internal and public advocacy. Finance administration provides fiduciary oversight and support to the various departments of the City and communicates the financial health of the City to the Mayor, City Council, and stakeholders. This includes the internal audit function, which assists City departments in being effective and efficient in the use of appropriated resources and ensures accountability for the appropriate expenditure of taxpayer dollars. Administration also includes cash and debt management.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
<b>ADMINISTRATION</b>				
Finance Department annual turnover percent *	1.52%	3.00%	2.35%	3.00%
Administration of a City-wide financial plan via the annual budget process	Upgraded	Upgraded	Upgraded	Upgraded
# of New GAAP and GASB financial requirements implemented	7	1	1	1
Bond rating maintained or upgraded	Upgraded to Aa1 - AA+	Maintain Aa1 - AA+	Maintain Aa1 - AA+	Maintain Aa1 - AA+
Financial Management Program maintained	Yes	Yes	Yes	Yes
# of Department training hours logged	2,464	1528	1248	1400
<b>INTERNAL AUDIT</b>				
# of Audit programs	N/A	3	4	3
# of Reports issued (summary of audit results sent to Department Directors)	N/A	8	4	2
# of Management letters issued (formal audit report presented to City Council)	N/A	3	2	3
# of Recommendations/suggestions made (performance improvements included in reports and management letters)	N/A	20	14	20
# of Finance-related process improvements implemented	N/A	8	11	8
<b>CASH MANAGEMENT</b>				
Cash management program maximizing interest returns (reported as Interest Revenue)	\$686,621	\$651,084	\$206,295	\$480,132
Administration of City-wide cash receipting & collecting procedures	Upgraded	Upgraded	Upgraded	Upgraded
* FY 04 projected turnover percentage includes three internal promotions from Department of Finance to other City Departments.				

# DEPARTMENT OF FINANCE

## Administration

(continued)

<b>Personnel Assigned:</b>	<b>2.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Director of Finance	Director of Finance	Director of Finance	Director of Finance
	Financial Development Manager	Internal Auditor	Internal Auditor	Internal Auditor
		Treasury Coordinator	Treasury Coordinator	Treasury Coordinator
		Mapping Systems Coordinator	Mapping Systems Coordinator	Mapping Systems Coordinator

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Performance Reporting Grant	\$ -	\$ 30,000	\$ 30,000	\$ -
Total Direct Revenue	\$ -	\$ 30,000	\$ 30,000	\$ -
Direct Expenditures				
Salary & Benefits	\$ 193,641	\$ 348,578	\$ 317,716	\$ 366,655
Maintenance & Operating	\$ 52,785	\$ 94,776	\$ 205,830	\$ 350,060
Total Direct Expenditures	\$ 246,426	\$ 443,354	\$ 523,546	\$ 716,715
Net Revenues Over Expenditures	\$ (246,426)	\$ (413,354)	\$ (493,546)	\$ (716,715)

# DEPARTMENT OF FINANCE

## Internal Services

(represented in yellow on the organizational chart)

The internal services arm of the Department of Finance includes Accounting Services, Budgeting, and Procurement Services, each further defined as:

**Accounting Services:** Accounting services professionally, knowledgably, and efficiently records the City's financial transactions. Responsibilities include financial reporting, fixed asset reporting, and cash disbursement activities related to accounts payable and payroll. The accounting function also provides timely financial data for the purpose of compiling management and public reports which reflect the financial condition of the City in accordance with Generally Accepted Accounting Principles.

**Budget:** The purpose of the budget division is to provide a financial plan ensuring the financial well being of the City through the preparing and monitoring of annual budgets. Responsibilities include conducting analysis and promoting better service through cost-saving ideas and innovative approaches. The budget division strives to continually improve the budgeting process in order to effectively distribute available resources consistent with City objectives and priorities in order to help departments better serve Alpharetta's citizens.

**Procurement:** The Procurement Team provides purchasing information, assistance, and services to City departments regarding the acquisition of goods and services in order to maximize the value of resources spent by the City. Contract management and vendor relations are also maintained within the Procurement function.

Performance Measurements ACCOUNTING SERVICES	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Audited CAFR to be published within 180 days from end of fiscal year (reported by issuance date)	10/24/03	10/22/04	10/22/04	11/1/04
CAFR to receive GFOA Certificate of Achievement for Excellence in Financial Reporting each year	Yes	Yes	Pending	Yes
# of External audit management comments received	0	2	Pending	2
# of Months that month-end closing activities occur within 10 business days of end of the month	8	12	9	12
Value of fixed assets reported	\$70,440,428	\$80,000,000	\$75,823,812	\$95,000,000
# of Departmental fixed asset audits conducted	13	13	13	13
Annual Citizen's Report received GFOA Outstanding Achievement in Popular Annual Financial Reporting Award	Yes	Yes	Yes	Yes



# DEPARTMENT OF FINANCE

## Internal Services:

(continued)

<b>ACCOUNTING SERVICES</b> (continued)	<b>Actual FY 2003</b>	<b>Projected FY 2004</b>	<b>Actual FY 2004</b>	<b>Projected FY 2005</b>
Total # of A/P checks issued	6,774	6,800	6,666	6,800
# of voided A/P checks	45	50	45	50
# of 1099s issued	113	125	108	135
# of Payroll payments processed	10,657	11,600	11,960	12,600
# of Voided/reissued payroll checks	7	8	6	10
% of Employees participating in direct deposit	82%	88%	88%	90%
# of Training sessions held on accounting processes	3	4	5	4

<b>Personnel Assigned:</b>	<b>Accounting Services (5.0 FTE):</b>	<b>Accounting Services (5.0 FTE):</b>	<b>Accounting Services (5.0 FTE):</b>	<b>Accounting Services (5.0 FTE):</b>
	Deputy Director of Finance	Deputy Director of Finance	Deputy Director of Finance	Deputy Director of Finance
	Accountant II (2)	Accountant II (2)	Accountant II (2)	Accountant II (2)
	Accountant I	Accountant I	Accountant I	Accountant I
	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician	Accounts Payable Technician

<b>Performance Measurements BUDGET</b>	<b>Actual FY 2003</b>	<b>Projected FY 2004</b>	<b>Actual FY 2004</b>	<b>Projected FY 2005</b>
Budget document to be distributed 30 days from beginning of FY (report distribution date)	7/23/03	7/30/04	8/15/04	7/30/04
Budget document received GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
# of Training sessions held for City departments on budget processes	2	6	9	4
# of Budget amendments processed	1,341	1,200	365	750
# of Months that month-end closing activities occur within 10 business days of end of the month	N/A (previously an Accounting task)	12	8	12
# of Budgeted capital projects	150	160	168	200

# DEPARTMENT OF FINANCE

## Internal Services:

(continued)

<b>Personnel Assigned:</b>	<b>Budget (1.0 FTE):</b>	<b>Budget (2.5 FTE):</b>	<b>Budget (2.5 FTE):</b>	<b>Budget (2.5 FTE):</b>
		Fin Development Manager	Fin Development Manager	Budget Manager
	Budget Analyst	Budget Analyst (1.5)	Budget Analyst (1.5)	Budget Analyst (1.5)

<b>Performance Measurements PROCUREMENT &amp; CONTRACTS</b>	<b>Actual FY 2003</b>	<b>Projected FY 2004</b>	<b>Actual FY 2004</b>	<b>Projected FY 2005</b>
# of Purchase orders issued	580	575	555	580
# of Contracts monitored	123	150	145	170
# of Contracts renewed	15	20	15	30
# of New vendors added	150	175	150	105
# of RFP / RFIs issued	32	33	30	45
# of Vendor responses to bids/RFPs	204	225	218	250
# of Re-bids	5	3	4	10
# of Training sessions held on procurement processes	1	3	2	4

<b>Personnel Assigned:</b>	<b>Purchasing (2.5 FTE):</b>	<b>Purchasing (2.0 FTE):</b>	<b>Purchasing (2.0 FTE):</b>	<b>Purchasing (2.0 FTE):</b>
	Procurement & Contracts Manager	Procurement & Contracts Manager	Procurement & Contracts Manager	Procurement & Contracts Manager
	Accountant II	Accountant II	Accountant II	Accountant II
	Purchasing Assistant			

<b>Total Personnel Assigned Internal Services:</b>	<b>Total Internal Services 8.5 FTE</b>	<b>Total Internal Services 9.5 FTE</b>	<b>Total Internal Services 9.5 FTE</b>	<b>Total Internal Services 9.5 FTE</b>
--	--	--	--	--

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 593,721	\$ 548,021	\$ 557,920	\$ 610,658
Maintenance & Operating	\$ 224,332	\$ 225,093	\$ 120,525	\$ 183,222
Total Direct Expenditures	\$ 818,053	\$ 773,114	\$ 678,445	\$ 793,880
Net Revenues Over Expenditures	\$ (818,053)	\$ (773,114)	\$ (678,445)	\$ (793,880)

## DEPARTMENT OF FINANCE

### External Services

*(represented in blue on the organizational chart)*

**Statement of Service:** The purpose of the external services team is to provide accurate and efficient services to City of Alpharetta residents, businesses, and stakeholders through tax billing, water distribution, and sanitation, yard waste, and recycling services. Areas of responsibility include service initiation, billing, collection, and the measurement of efficient and effective services.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Tax bills mailed on or before Oct 1 (actual # of days prior to 10/1)	6 days after 10/1	7 days prior to 10/1	pending	7 days prior to 10/1
# of Real estate tax bills generated	11,900	12,287	12,287	12,600
# of Personal property tax bills generated	2,027	2,241	2,241	2,300
% of delinquent real estate accounts	1%	1%	1%	1%
% of delinquent personal property accounts	2%	1%	1%	1%
# of Tax refunds issued	658	300	434	200
# of Liens processed	200	200	122	150
# of Hotel/Motel bills processed	264	264	264	264
# of False Alarm bills processed	1,630	1,500	1,658	1,400
# of Miscellaneous A/R	144	144	361	200
# of Residential water customers	3,416	3,500	3,640	3,500
# of Commercial water customers	291	291	362	300
# of Sanitation customers serviced	9,287	9,300	9,711	9,700
% of Delinquent water accounts	10%	< 10%	<.05%	< 10%
% of Delinquent sanitation accounts	6.40%	< 10%	<.10%	< 10%

# DEPARTMENT OF FINANCE

## External Services

(continued)

<b>Personnel Assigned:</b>	<b>10.5 FTE</b>	<b>10.0 FTE</b>	<b>10.0 FTE</b>	<b>8.5 FTE</b>
	Financial Services Manager	Financial Services Manager	Financial Services Manager	Financial Services Manager
	Tax Billing Coordinator	Tax Billing Coordinator	Tax Billing Coordinator	Tax Billing Coordinator
	Utility Billing Coordinator	Utility Billing Coordinator	Utility Billing Coordinator	Utility Billing Coordinator
	Customer Service Coordinator	Customer Service Coordinator	Customer Service Coordinator	Customer Service Coordinator
	A/R & Collections Coordinator	A/R & Collections Coordinator	A/R & Collections Coordinator	
	A/R & Collections Representative	A/R & Collections Representative	A/R & Collections Representative	A/R & Collections Representative
	Financial Services Rep (2.5)	Financial Services Rep (2)	Financial Services Rep (2)	Financial Services Rep (2)
	Meter Reader	Meter Reader	Meter Reader	Meter Reader
	Land Management Representative	PT Data Entry Clerk (2)	PT Data Entry Clerk (2)	PT Data Entry Clerk

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Water & Sewer Charges	\$ 3,196,832	\$ 3,542,572	\$ 3,462,221	\$ 3,551,802
Solid Waste Charges	\$ 1,584,392	\$ 1,671,937	\$ 1,653,658	\$ 1,669,000
Ad Valorem Tax	\$ 11,586,017	\$ 10,150,696	\$ 11,211,088	\$ 10,406,494
Local Option Sales Tax	\$ 5,638,616	\$ 6,959,405	\$ 6,117,723	\$ 7,005,405
Motor Vehicle Tax	\$ 1,208,120	\$ 1,103,987	\$ 1,229,440	\$ 1,211,672
Intangible Tax	\$ 501,000	\$ 325,680	\$ 409,250	\$ 382,000
Real Estate Transfer Tax	\$ 92,321	\$ 160,000	\$ 144,569	\$ 135,000
Franchise Tax	\$ 3,072,835	\$ 3,031,661	\$ 2,509,663	\$ 3,180,000
Hotel/Motel Tax	\$ 2,302,389	\$ 2,416,000	\$ 2,341,936	\$ 967,400
Alcoholic Beverage Excise Tax	\$ 1,018,646	\$ 932,225	\$ 965,019	\$ 1,015,000
Insurance Premium Tax	\$ 1,389,000	\$ 1,380,000	\$ 1,497,158	\$ 1,542,073
Financial Instituion Tax	\$ 210,916	\$ 168,750	\$ 176,782	\$ 215,000
Rents and Royalties	\$ 17,400	\$ 12,450	\$ 17,500	\$ 14,000
Misc Recievable Revenue	\$ 75,000	\$ 75,000	\$ 85,536	\$ 54,000
Total Direct Revenue	\$ 31,893,484	\$ 31,930,363	\$ 31,821,542	\$ 31,348,846
Direct Expenditures				
Salary & Benefits	\$ 401,801	\$ 550,853	\$ 472,478	\$ 476,604
Maintenance & Operating	\$ 1,827,967	\$ 1,815,278	\$ 1,840,188	\$ 1,845,751
Total Direct Expenditures	\$ 2,229,768	\$ 2,366,131	\$ 2,312,666	\$ 2,322,355
Net Revenues Over Expenditures	\$ 29,663,716	\$ 29,564,232	\$ 29,508,876	\$ 29,026,491

*City of Alpharetta*  
*Fire and Emergency Services*



# FIRE & EMERGENCY SERVICES

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## **Mission Statement:**

The Alpharetta Department of Fire and Emergency Services is a proactive, customer oriented emergency services provider. Our objective is to provide the best possible fire and emergency medical services. Our goal is to maximize the saving of lives, minimize the loss of property and avoid loss whenever possible through prevention and education.

## **Goals and Objectives:**

- STAFFING: maintain a minimum "on duty" staffing level of not less than 22 firefighters at all times;
- FIREFIGHTER CERTIFICATION: assure that all career firefighters are certified at the National Professional Qualifications Firefighter 2 level;
- CAREER DEVELOPMENT: maintain a minimum of 240 hours of training and career development for each career firefighter each year;
- APPARATUS RESPONSE: place the first due fire apparatus on the scene of an emergency within four minutes of dispatch at least 90% of the time;
- STRUCTURE FIRE RESPONSE: place a minimum of 12 firefighters on the scene of a structure fire within eight minutes of dispatch at least 90% of the time;
- ADVANCE LIFE SUPPORT STANDARD: place an advance life support paramedic on the scene of a medical emergency within four minutes of dispatch at least 90% of the time;
- PUBLIC EDUCATION: present programs of fire safety education to 80% of all preschool children and 95% of all first and fourth grade students who reside within the City; and
- FIRE PREVENTION: conduct a fire safety inspection and/or design a pre-fire plan for every non-residential occupancy twice yearly.

# FIRE AND EMERGENCY SERVICES

*City of Alpharetta*

## Fire and Emergency Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 4,930,180	\$ 5,450,695	\$ 5,670,172	\$ 5,840,277	\$ 6,015,483
Professional Development	\$ 19,009	\$ 56,121	\$ 65,800	\$ 70,176	\$ 74,842
Professional Fees	\$ 6,659	\$ 40,657	\$ 12,720	\$ 13,566	\$ 14,468
Equipment R & M	\$ 122,503	\$ 25,940	\$ 25,000	\$ 26,663	\$ 28,436
Vehicle R & M	\$ 24,965	\$ 139,686	\$ 140,000	\$ 149,310	\$ 159,239
Communications	\$ 65,822	\$ 68,947	\$ 64,260	\$ 68,533	\$ 73,091
Advertising	\$ -	\$ 2,980	\$ 3,900	\$ 4,159	\$ 4,436
Printing	\$ 2,195	\$ 2,600	\$ 3,400	\$ 3,626	\$ 3,867
Travel	\$ 4,778	\$ 6,000	\$ 4,500	\$ 4,799	\$ 5,118
Maintenance Contracts	\$ 14,238	\$ 28,649	\$ 71,150	\$ 75,881	\$ 80,928
General Supplies	\$ 216,377	\$ 109,283	\$ 108,450	\$ 115,662	\$ 123,353
Uniforms	\$ -	\$ 66,000	\$ 82,565	\$ 88,056	\$ 93,911
Food/Meals	\$ -	\$ 803	\$ -	\$ -	\$ -
Utilities	\$ 72,213	\$ 78,800	\$ 68,500	\$ 73,055	\$ 77,913
Non-recurring Expenditure	\$ 1,117	\$ 1,000	\$ 1,000	\$ 1,067	\$ 1,137
Machinery & Equipment	\$ 38,075	\$ 31,964	\$ 24,050	\$ 25,649	\$ 27,355
Grants	\$ 6,194	\$ -	\$ -	\$ -	\$ -
	\$ 5,524,325	\$ 6,110,125	\$ 6,345,467	\$ 6,560,479	\$ 6,783,579

*Employee Summary:*

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	78	78	83	86	86

# FIRE & EMERGENCY SERVICES

## Administration Division

(represented in gray on the organizational chart)

**Statement of Service:** The administration division of the Fire Department provides for the general supervision of all activities in the department in order to effectively and efficiently assemble and distribute Fire Department resources in protecting the lives and property of the citizens of Alpharetta. These resources include prevention, education, suppression, training, and emergency management.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Fire Department annual turnover percentage	0.44%	0.40%	0.02%	0.40%
Federal/State grant participation (# of grants)	2	5	3	4
# of Events scheduled for Fire Training	309	400	274	450
# of Purchase orders processed	59	63	53	70
Average # of procurement card transactions processed per month	57.6	60	55	80
# of Other financial transactions processed	500	550	546	550

<b>Personnel Assigned:</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>
Fire Chief	Fire Chief	Fire Chief	Fire Chief	Fire Chief
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Deputy Chief of Operations	Deputy Chief of Operations	Deputy Chief of Operations	Deputy Chief of Operations	Deputy Chief of Operations
Deputy Chief of Prevention	Deputy Chief of Prevention	Deputy Chief of Prevention	Deputy Chief of Prevention	Deputy Chief of Prevention

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Citizen's Corp Grant	\$ -	\$ 14,212	\$ 8,347	\$ 8,347
Assistance to Firefighters Grant	\$ 32,181	\$ 128,772	\$ 128,772	\$ 28,771
Emergency Services Contract	\$ 638,080	\$ 294,000	\$ 294,000	\$ -
Total Direct Revenue	\$ 670,261	\$ 436,984	\$ 431,119	\$ 37,118
Direct Expenditures				
Salary & Benefits	\$ 375,488	\$ 417,563	\$ 672,181	\$ 419,824
Maintenance & Operating	\$ 86,794	\$ 82,209	\$ 65,815	\$ 106,847
Total Direct Expenditures	\$ 462,282	\$ 499,772	\$ 737,996	\$ 526,671
Net Revenues Over Expenditures	\$ 207,979	\$ (62,788)	\$ (306,877)	\$ (489,553)



# FIRE & EMERGENCY SERVICES

## Fire Prevention Division

(represented in blue on the organizational chart)

**Statement of Service:** Fire prevention services provide for public safety by attempting to reduce the incidence and effects of fires by developing and enforcing fire safety codes and ordinances and by educating and informing the public in effective safety practices.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Building plans reviewed	490	504	591	600
# of Existing building inspections conducted	3619	5071	4646	6500
# of New building inspections conducted	702	597	759	600
# of Fire safety programs conducted	321	375	203	400
# of Fire permits issued	160	140	196	160
# of Car safety seat checks	132	175	214	200

Personnel Assigned:	3.5 FTE	3.5 FTE	3.5 FTE	3.5 FTE
	Fire Prevention Officer (3.5)	Fire Prevention Officer (3.5)	Fire Prevention Officer (3.5)	Fire Prevention Officer (3.5)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Fire Permits	\$ 5,528	\$ 4,000	\$ 4,377	\$ 4,000
Fire Plan Review	\$ 112,911	\$ 110,000	\$ 91,275	\$ 48,000
Fire Inspection Fees	\$ 4,900	\$ 4,000	\$ 3,500	\$ 4,000
Total Direct Revenue	\$ 123,339	\$ 118,000	\$ 99,152	\$ 56,000
Direct Expenditures				
Salary & Benefits	\$ 242,052	\$ 208,673	\$ 223,633	\$ 226,877
Maintenance & Operating	\$ 21,690	\$ 20,000	\$ 210,878	\$ 234,170
Total Direct Expenditures	\$ 263,742	\$ 228,673	\$ 434,511	\$ 461,047
Net Revenues Over Expenditures	\$ (140,403)	\$ (110,673)	\$ (335,359)	\$ (405,047)

# FIRE & EMERGENCY SERVICES

## Fire Suppression Division

(represented in yellow on the organizational chart)

**Statement of Service:** The purpose of fire suppression is to maintain an effective force of highly trained personnel and equipment to provide emergency response to occurrences of fire, explosion, hazardous and toxic materials release, and medical emergencies.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Incident responses	4,472	4,695	4,909	4,788
# of Fire incident responses	126	132	149	136
# of Residential fires	38	40	42	42
# of Medical incident responses	2,382	2,499	2,570	2,550
Average response time	0:04:04	0:04:00	0:04:01	0:04:00
Total # of apparatus' responding	6,476	6,800	6,975	6,500
Average \$\$ loss per dwelling fire	\$15,276	\$6,599	\$5,366	\$5,000
Percent of property saved	77.24%	93.00%	99.62%	95.00%
# of Fire deaths	1	0	0	0

Personnel Assigned:	72.0 FTE	75.0 FTE	75.0 FTE	75.0 FTE
Battalion Chief (3)	Battalion Chief (3)	Battalion Chief (3)	Battalion Chief (3)	Battalion Chief (3)
Fire Captain (9)	Fire Captain (9)	Fire Captain (9)	Fire Captain (9)	Fire Captain (9)
Fire Lieutenant (6)	Fire Lieutenant (12)	Fire Lieutenant (12)	Fire Lieutenant (12)	Fire Lieutenant (12)
FF/Paramedic (15)	FF/Paramedic (15)	FF/Paramedic (15)	FF/Paramedic (15)	FF/Paramedic (15)
FF II (41)	FF/EMT (15)	FF/EMT (15)	FF/EMT (15)	FF/EMT (15)
	Apparatus Engineer (21)	Apparatus Engineer (21)	Apparatus Engineer (21)	Apparatus Engineer (21)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 4,198,107	\$ 4,693,552	\$ 4,047,212	\$ 4,813,811
Maintenance & Operating	\$ 482,273	\$ 488,120	\$ 171,068	\$ 197,210
Total Direct Expenditures	\$ 4,680,380	\$ 5,181,672	\$ 4,218,280	\$ 5,011,021
Net Revenues Over Expenditures	\$ (4,680,380)	\$ (5,181,672)	\$ (4,218,280)	\$ (5,011,021)

## FIRE & EMERGENCY SERVICES

### Fire Suppression Volunteer Force

(represented in pink on the organizational chart)

**Statement of Service:** The purpose of the volunteer force is to supplement the manpower in the suppression division by responding to occurrences of fire, explosion, hazardous / toxic materials release, and medical emergencies.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Active Fire Reservist	N/A	18	17	24
# of Reservists added	N/A	6	4	6
<b>Personnel Assigned:</b>		<b>24 Reservists</b>	<b>24 Reservists</b>	<b>24 Reservists</b>
		FF/EMT (7.0)	FF/EMT (7.0)	FF/EMT (7.0)
		FF I (15.0)	FF I (15.0)	FF I (15.0)
		FF II (2.0)	FF II (2.0)	FF II (2.0)

Financial Information:	Actual FY 2003	Revised Budget FY 2004	Revised Budget FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ -	\$ 30,000	\$ 17,200	\$ 77,800
Maintenance & Operating	\$ -	\$ 20,000	\$ 23,926	\$ 22,200
Total Direct Expenditures	\$ -	\$ 50,000	\$ 41,126	\$ 100,000
Net Revenues Over Expenditures	\$ -	\$ (50,000)	\$ (41,126)	\$ (100,000)

# FIRE & EMERGENCY SERVICES

## Training Division

(represented in green on the organizational chart)

**Statement of Service:** The training function in the Fire Department provides for the development and maintenance of essential job skills for all Fire Department staff in order to provide a highly skilled suppression and prevention workforce.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Total staff hours spent in internal training programs	29,813	35,775	28,620	37,000
# of Alpharetta Fire training hours at RAPSTC*	6,890	8,268	5,046	9,000
Average internal training hours per staff	370	428	358	450
% of industry required training hours met by AFES (Firefighter & EMS training required =276 per yr per firefighter)	34% above industry requirement	40% above industry requirement	68% above industry requirement	45% above industry requirement
% of Firefighters NPQ Firefighter I certified**	100%	100%	100%	100%
% of Firefighters NPQ Firefighter II certified	15%	30%	18%	35%
# of Fire Officers certified as an Instructor I	24	30	23	33
# of Fire Officers certified as an Instructor II	6	12	6	15
Target % for time the Training Officer spends in mandatory supervision of Instructor I personnel (Target = 100%)	Actual = 10%	Actual = 15%	Actual = 12%	30%
# of National Professional Programs offered at RAPSTC	0	6	2	6
# of Personnel trained as EMT at RAPSTC	0	6	0	6
% of Personnel trained in HazMat Operation or higher	98%	100%	100%	100%
% of Personnel trained in Rope Operation or higher	10%	30%	10%	30%
% of Personnel trained in Rapid Intervention Team Tactics	3%	50%	20%	50%
% of Personnel trained in Dive Rescue	9%	20%	10%	20%
* RAPSTC = Roswell / Alpharetta Public Safety Training Center				
** NPQ = National Professional Qualifications				

# FIRE & EMERGENCY SERVICES

## Training Division

(continued)

<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Training Coordinator	Captain -Training Coordinator	Captain -Training Coordinator	Captain -Training Coordinator

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 65,225	\$ 62,903	\$ 57,329	\$ 68,435
Maintenance & Operating	\$ 3,380	\$ 51,701	\$ 36,534	\$ 67,784
Total Direct Expenditures	\$ 68,605	\$ 114,604	\$ 93,863	\$ 136,219
Net Revenues Over Expenditures	\$ (68,605)	\$ (114,604)	\$ (93,863)	\$ (136,219)

# FIRE & EMERGENCY SERVICES

## Office of Emergency Management

(represented in orange on the organizational chart)

**Statement of Service:** Special Operations/Emergency Management Division provides for coordinating mitigation, preparedness, response, and recovery operations, as well as Homeland Security for the City. The division provides planning, logistics, HazMat/WMD, school safety, and administrative capabilities for the Fire Department as well as for the Special Events team. The division also manages the City's interest in the Fulton County Ambulance Provider contract. The division is responsible for Alpharetta's role in the Metro-area Metropolitan Medical Strike Team and other region-wide response coordination.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Date of most current Emergency Operations Plan	12/1/02	2/1/04	12/1/05	12/1/05
Hours of Emergency Mangement Activation	N/A	80	100	100
# of Public Relations events attended	5	20	20	25
# of City events staffed	10	35	50	50
# of Citizen's Advisory Board organized	N/A	1	1	1
# of CERT members trained	N/A	0	100	100
Citizen's Emergency Preparedness classes taught	3	6	0	20
# of School safety drills conducted	2	8	10	10
# of Business safety drills conducted	n/a	24	10	24
Representation on Regional boards/committees	3	5	4	5
Annual Ambulance response time compliance %	88.5%	87%	92%	92%
* CERT = Community Emergency Response Team				

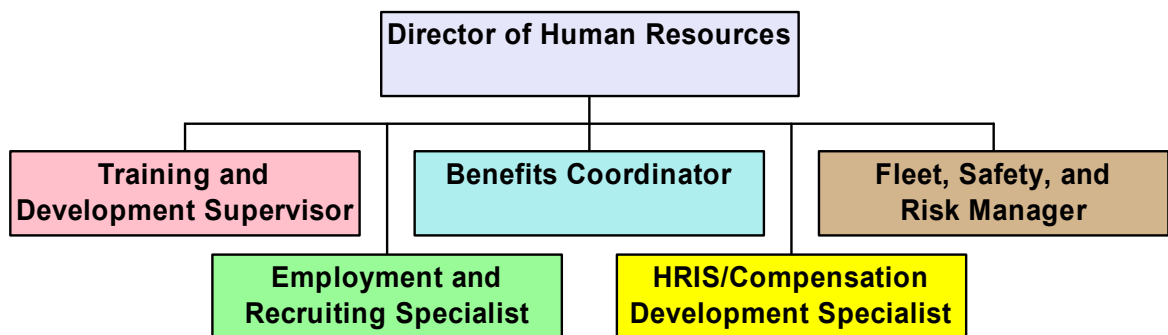
<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Technical Services Coordinator	Captain-Technical Services Coord	Captain-Technical Services Coord	Captain-Emergency Operations Manager

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 60,333	\$ 68,004	\$ 62,632	\$ 63,425
Maintenance & Operating	\$ -	\$ 12,000	\$ 7,809	\$ 47,084
Total Direct Expenditures	\$ 60,333	\$ 80,004	\$ 70,441	\$ 110,509
Net Revenues Over Expenditures	\$ (60,333)	\$ (80,004)	\$ (70,441)	\$ (110,509)

# ORGANIZATIONAL CHART

*City of Alpharetta*

*Human Resources Department*



# HUMAN RESOURCES

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## *City of Alpharetta*

### **Mission Statement:**

The mission of the Department of Human Resources is to provide a *human* approach to *human* concerns, through strategic planning, leadership, and guidance in developing a work culture that promotes organizational and individual productivity. The Human Resources Department approaches their mission using the following guiding principles:

- To promote and recruit the best qualified people, recognizing and encouraging the value of diversity in the work place.
- To provide a competitive salary and superior benefits package.
- To provide a work atmosphere that is safe, healthy and secure, and one that is also conscious of long-term family and community goals.
- Provide opportunities for personal and professional growth and career development to reach each employee's full potential.
- To inspire and encourage a high level of employee morale through recognition, effective communication and constant feedback.
- To establish, administer and effectively communicate sound policies, rules, and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws.

### **Goals & Objectives:**

- Continue to automate internal and external Human Resources functions in order to determine individual employee productivity and develop cost analysis based on productivity.
- Implement new HRIS system and related systems that will continue to improve the efficiencies between HR and payroll.
- Implement web-based applicant tracking and employee self-service system to improve recruitment and employment efficiencies.
- Implement E-learning and assess individual employee development needs within each department.
- Assess and determine need for enhancements to retirement pension programs.



# HUMAN RESOURCES

*City of Alpharetta*

## Human Resources - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 457,686	\$ 554,050	\$ 516,781	\$ 532,286	\$ 548,253
Professional Development	\$ 37,878	\$ 10,585	\$ 20,128	\$ 21,507	\$ 22,980
Professional Fees	\$ 58,368	\$ 56,950	\$ 87,515	\$ 93,510	\$ 99,915
Employee Recruitment	\$ 25,173	\$ 21,442	\$ 12,230	\$ 13,068	\$ 13,963
Equipment R & M	\$ 300	\$ -	\$ 500	\$ 534	\$ 571
Vehicle R & M	\$ 1,340	\$ 1,000	\$ 1,600	\$ 1,710	\$ 1,827
Communications	\$ 533	\$ 3,239	\$ 3,745	\$ 4,002	\$ 4,276
Advertising	\$ 39,156	\$ 40,500	\$ 25,200	\$ 26,926	\$ 28,771
Printing	\$ 2,398	\$ 4,650	\$ 3,920	\$ 4,189	\$ 4,475
Travel	\$ 8,536	\$ 6,015	\$ 6,348	\$ 6,783	\$ 7,247
Maintenance Contracts	\$ -	\$ 200	\$ 10,510	\$ 11,230	\$ 11,999
General Supplies	\$ 13,772	\$ 12,730	\$ 12,055	\$ 12,881	\$ 13,763
Utilities	\$ -	\$ 4,110	\$ 6,030	\$ 6,443	\$ 6,884
Food/Meals	\$ -	\$ -	\$ 3,450	\$ 3,686	\$ 3,939
Non-recurring Expenditures	\$ 588	\$ 619	\$ 600	\$ 641	\$ 685
Employee Recognition	\$ 37,435	\$ 46,400	\$ 53,339	\$ 56,993	\$ 60,897
Employee Wellness	\$ 17,081	\$ 29,800	\$ 16,500	\$ 17,630	\$ 18,838
Machinery & Equipment	\$ 15,895	\$ 2,600	\$ 3,000	\$ 3,206	\$ 3,425
	\$ 716,139	\$ 794,890	\$ 783,451	\$ 817,223	\$ 852,708

*Employee Summary:*

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	5	6	6	6	6

# HUMAN RESOURCES

## Legal Compliance and Employee Relations

(represented in gray on the organizational chart)

**Statement of Service:** The legal compliance and procedural employee relations function exists to establish, administer, and effectively communicate sound policies, rules, and practices that will treat all employees equally while maintaining compliance with employment and labor laws.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Human Resources Department annual turnover percentage	0.00%	0.00%	0.00%	0.00%
City-wide turnover percentage	0.77%	0.90%	0.70%	1.00%
# of <i>Approved</i> full-time equivalent employees	363	371	373	381.5
HR staff to full-time equivalent employee ratio (calculated using 5 HR staff)	1 to 73	1 to 74	1 to 75	1 to 76
<i>Total #</i> full-time equivalents (including approved full-time, part-time, seasonal, and elected)	479	487	490	498.5
HR staff to total full-time equivalent employee ratio	1 to 80	1 to 81	1 to 98	1 to 100
# of HR related strategic initiatives *	42	65	83	65
# of Department meetings/sessions held **	65	50	50	50
# of Employee-to-HR general contacts made regarding issues, advice, etc. ***	1,400	1,400	1,400	1,500
# of Employee-to-HR one-on-one contacts made regarding issues, advice, etc. ****	820	850	850	900
# of Employee grievances *****	30	20	18	20
# of EEOC complaints filed *****	0	0	1	1
# of Compliance/litigation matters handled	20	15	20	15
% of Time spent resolving/investigating employee relations matters *****	35%	35%	35%	35%
# of Vendor contacts made to review process improvements *****	65	65	75	85
<p>* <i>Strategic initiatives taken from HR Strategic Plan</i></p> <p>** <i>Department meetings held represent informational, conflict resolution, and team building meetings held with the HR Director and in conjunction with the City Administrator's annual on-site departmental meetings.</i></p> <p>*** <i>Estimate of HR Director-to-employee contacts based on a weekly average, including phone and email.</i></p> <p>**** <i>Estimate of one-on-one HR Director-to-employee contacts based on weekly average.</i></p> <p>***** <i>Grievances include written, e-mail, phone, and in person contacts, the majority of which are confidential and/or HIPAA related. EEOC = Equal Employment Opportunity Commission. EEOC complaints are sent to the employer in claim form for a response.</i></p> <p>***** <i>Estimate based on a weekly average.</i></p> <p>***** <i>Vendor contacts based on e-mails, phone solicitations, and mainly, vendor booth contact at national conferences.</i></p> <p>*****</p>				

# HUMAN RESOURCES

## Legal Compliance and Employee Relations

(continued)

<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Director of Human Resources	Director of Human Resources	Director of Human Resources	Director of Human Resources

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 113,155	\$ 126,666	\$ 124,640	\$ 125,864
Maintenance & Operating	\$ 26,362	\$ 29,183	\$ 15,646	\$ 34,302
Total Direct Expenditures	\$ 139,517	\$ 155,849	\$ 140,286	\$ 160,166
Net Revenues Over Expenditures	\$ (139,517)	\$ (155,849)	\$ (140,286)	\$ (160,166)

# HUMAN RESOURCES

## Benefits Administration

(represented in blue on the organizational chart)

Statement of Service: The benefits function provides for a competitive benefits package to help attract and retain the best employees.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Benefit programs available	13	12	20	20
# of Employees enrolled in group insurance	340	347	352	350
% of Employees enrolled in group insurance	94%	94%	92%	91%
# of Employees enrolled in deferred compensation	255	285	287	300
% of Employees enrolled in deferred compensation	70%	77%	75%	78%
# of Employees seeking EAP services	54	67	171	75
% of Employees seeking EAP services	15%	18%	44%	19.5%
# of Employees seeking work/life referral services	94	93	78	95
% of Employees seeking work/life referral services	0.26	0.25	0.19	0.25
Annual Health Fair Attendance	250	300	302	325
% of Health Fair Attendance	69%	81%	79%	85
New Benefits/enhancements	12	10	8	8
# of Benefit committee meetings	8	10	12	10
Average # of employee-to-benefits contacts	20,000	20,000	20,000	20,000
# of New benefit updates	140	118	146	118
# of Vendor contacts for process improvements	14	20	27	20
# of Vendors managed	27	27	58	27

Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator	Benefits Coordinator

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 76,279	\$ 80,820	\$ 80,387	\$ 81,208
Maintenance & Operating	\$ 26,362	\$ 29,183	\$ 34,729	\$ 59,725
Total Direct Expenditures	\$ 102,641	\$ 110,003	\$ 115,116	\$ 140,933
Net Revenues Over Expenditures	\$ (102,641)	\$ (110,003)	\$ (115,116)	\$ (140,933)

# HUMAN RESOURCES

Compensation and Human Resources Information Systems Administration *(represented in yellow on the organizational chart)*

**Statement of Service:** The compensation function provides up-to-date analysis of the job market to help maintain competitive salaries. The HRIS function seeks ways to automate salary administration, wage market data, and employee ease of access to individual records.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Market wage/benefit surveys conducted	7	7	7	10
# of Market wage/benefit surveys requested (min of 20 positions each)	19	5	4	8
# of Classification analyses conducted	44	20	48	15
Annual City Paygrade review conducted	3/1/03	4/1/04	6/4/04	4/1/05
# of Department reorganizations	4	3	3	3
# of Automated HR processes completed	9	11	11	7
# of Enhancements to HRIS system/website	7	6	6	4
# of HR projects coordinated with payroll	13	13	15	13
# of Verbal / written employment verifications	45	50	75	55
# of Contacts to analyze process improvements	6	10	8	0
# of Vendors managed	1	3	3	3

Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Human Resources Coordinator	HRIS/Compensation Development Specialist	HRIS/Compensation Development Specialist	HRIS/Compensation Development Specialist

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 57,762	\$ 70,051	\$ 68,835	\$ 70,618
Maintenance & Operating	\$ 26,362	\$ 29,183	\$ 17,079	\$ 17,894
Total Direct Expenditures	\$ 84,124	\$ 99,234	\$ 85,914	\$ 88,512
Net Revenues Over Expenditures	\$ (84,124)	\$ (99,234)	\$ (85,914)	\$ (88,512)

# HUMAN RESOURCES

## Employment and Recruitment

(represented in green on the organizational chart)

**Statement of Service:** The employment function of the Human Resources Department facilitates programs to continually increase the quality of the workforce through placing and retaining highly qualified individuals who have the educational background, knowledge, and competencies to perform at above average levels.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Average cost per hire - Approved Positions	\$6,590	\$6,836	\$6,836	\$7,089
Average cost per hire - Seasonal Positions	\$925	\$1,050	\$500	\$1,192
# of Resumes reviewed / logged for qualifications	3300	4000	3500	4850
# of Qualified applications processed	990	900	900	1000
# of Background checks initiated	540	535	535	550
# of Education verifications conducted	60	45	41	60
# of New hires - Full-time approved	53	32	36	40
# of New hires - Part-time approved	5	2	2	2
# of New hires - Seasonal	112	88	93	97
# of Internal promotions	32	15	23	25
# of Personnel actions processed	750	330 *	330	360
# of Voluntary separations	106	115	83	125
# of Involuntary separations	4	5	3	7
Participation in Hiring/promotion boards	40	55	45	60
# of Employment-to-HR contacts **	6500	7800	5200	9360
# of Temporary Staff Requests processed	5	3	3	5
# of City-wide employee special events coordinated	2	3	3	4
# of Vendors managed	3	3	3	3
* Annual merit reviews now automated and do not require generation of a Personnel Action Form				
** Estimate based on figures from volumes of resumes, walk-ins, new hires, hotline usage, email, and # of employees				

# HUMAN RESOURCES

## Employment and Recruitment

(continued)

<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Employment Coordinator	Employment & Recruiting Specialist	Employment & Recruiting Specialist	Employment & Recruiting Specialist

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 66,392	\$ 73,598	\$ 71,632	\$ 74,856
Maintenance & Operating	\$ 126,640	\$ 141,925	\$ 123,950	\$ 123,082
Total Direct Expenditures	\$ 193,032	\$ 215,523	\$ 195,582	\$ 197,938
Net Revenues Over Expenditures	\$ (193,032)	\$ (215,523)	\$ (195,582)	\$ (197,938)

# HUMAN RESOURCES

## Fleet, Safety, and Risk Management

(represented in brown on the organizational chart)

**Statement of Service:** The fleet and risk management function seeks to provide a work atmosphere that is safe, healthy, and secure.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Unemployment claims filed	0	2	0	4
# of Unemployment claims denied on appeal	1	2	0	3
Amount of unemployment compensation paid	\$1,704 *	\$1,500	\$0	\$1,500
# of Vehicles in fleet	202	204	190	193
Average maintenance cost per vehicle	N/A	N/A	\$2,000	\$2,000
Total # of vehicle accidents (City vehicle involvement)	28	30	23	30
# of Facility safety inspections conducted	182	182	180	185
# of Safety certification updates/review sessions conducted	16	16	18	18
# of Worker's Compensation claims	38	25	52	25
# of Contacts made to analyze process improvements	6	7	7	7
# of Vendors managed	9	9	9	9
* Represents payments made from previous year claims				

Personnel Assigned:	1.0 FTE	1.0 FTE	1.0 FTE	1.0 FTE
	Fleet/Risk/Safety Manager	Fleet/Risk/Safety Manager	Fleet/Risk/Safety Manager	Fleet/Risk/Safety Manager

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits *	\$ 80,571	\$ 86,339	\$ 84,701	\$ 85,565
Maintenance & Operating	\$ 26,362	\$ 29,183	\$ 9,476	\$ 17,400
Total Direct Expenditures	\$ 106,933	\$ 115,522	\$ 94,177	\$ 102,965
Net Revenues Over Expenditures	\$ (106,933)	\$ (115,522)	\$ (94,177)	\$ (102,965)



# HUMAN RESOURCES

## Training and Development

(represented in pink on the organizational chart)

**Statement of Service:** The Training and Development function provides systematic training & development programs which promote and develop effective leadership, promote management and employee participation and accountability, and improve job performance through individual and team competencies.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Needs assessments conducted with Department Director	9	9	9	9
Total hours of training design & delivery	1,080	1,800	1,800	1,980
Total # of mandatory training topics	11	9	9	9
Average cost per training program delivered	\$1,500	\$2,000	\$2,000	\$2,200
Total # of training participants (attendance)	4,360	3,290	3,290	3,619
# of New hire orientations conducted	39	50	38	55
Total # of department-requested employee development sessions	9	10	28	12
% of Employees rated "Outstanding" on annual merit review	55%	39%	39%	42%
% of Employees rated "Exceeds" on annual merit review	21%	46%	46%	48%
% of Employees rated "Meets" on annual performance review	1%	8%	8%	8%
% of Employees on "Performance Improvement Plan"	6%	5%	5%	6%
Total # of employees enrolled in Criminal Justice/Fire Science Associate's Degree Program	34	40	40	40
Total # of employees enrolled in Bachelor's Degree Program	9	20	20	20
Total # of employees receiving tuition reimbursement	22	30	20	33
Total dollar amount of reimbursement issued	\$18,004	\$30,000	\$8,000	\$33,000
# of Vendors managed	2	2	5	2
* Includes total topics held for benefits, safety, risk, and policy/procedure changes				
** Employee review percentage not 100% due to the impact of new hires, vacancies, turnover, and leaves of absence.				

## HUMAN RESOURCES

### Training and Development

(continued)

<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Train/Develop Supervisor	Train/Develop Supervisor	Train/Develop Supervisor	Train/Develop Supervisor

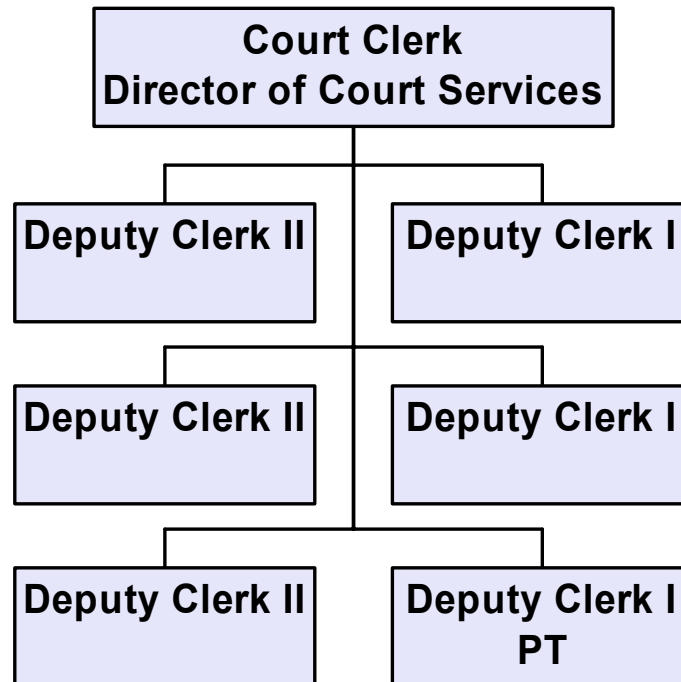
  

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 63,549	\$ 79,569	\$ 77,685	\$ 78,670
Maintenance & Operating	\$ 26,362	\$ 29,183	\$ 9,077	\$ 14,263
Total Direct Expenditures	\$ 89,911	\$ 108,752	\$ 86,762	\$ 92,933
Net Revenues Over Expenditures	\$ (89,911)	\$ (108,752)	\$ (86,762)	\$ (92,933)

## ORGANIZATIONAL CHART

*City of Alpharetta*  
*Municipal Court*

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# MUNICIPAL COURT SERVICES

## City of Alpharetta

### Mission Statement:

To grow and maintain sufficient staffing, infrastructure and general court services for the City of Alpharetta; to educate and inform persons who attend court; to ensure the citizens' rights are observed and protected; to achieve justice and fundamental fairness in all matters including cases that go to trial and those that are settled pre-trial; and to efficiently and responsibly serve all citizens living in the community.

### Goals & Objectives:

- Continue to provide professional, quality service;
- Continue efforts of positive communication;
- Develop a Municipal Court brochure;
- Upgrade/Enhance current court system or purchase new system to accomplish the following: Improve revenue collection and reporting, implement document imaging, improve the flow of information from Court to Finance, to enhance state reporting and calculations, and to allow for on-line payment of fines;
- Add additional employees as needed;
- Fully develop the court's website;
- GCIC automatic disposition reporting;
- DMVS automatic disposition reporting, including automatic reporting and withdrawal of suspension forms; and
- Research additional revenue collection possibilities.

### Municipal Court - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 325,677	\$ 390,221	\$ 537,396	\$ 553,515	\$ 570,121
Professional Development	\$ 3,500	\$ 2,650	\$ 5,065	\$ 5,443	\$ 5,850
Professional Fees	\$ 95,496	\$ 117,802	\$ 57,500	\$ 61,795	\$ 66,411
Equipment R & M	\$ 650	\$ 100	\$ 3,700	\$ 3,976	\$ 4,273
Communications	\$ 7,919	\$ 11,000	\$ 8,460	\$ 9,092	\$ 9,771
Advertising	\$ 50	\$ -	\$ -	\$ -	\$ -
Printing	\$ 3,083	\$ 7,450	\$ 11,250	\$ 12,090	\$ 12,994
Travel	\$ 1,992	\$ 3,223	\$ 4,705	\$ 5,056	\$ 5,434
Maintenance Contracts	\$ 976	\$ 2,638	\$ 2,630	\$ 2,826	\$ 3,038
General Supplies	\$ 12,229	\$ 11,200	\$ 8,325	\$ 8,947	\$ 9,615
Uniforms	\$ -	\$ -	\$ 150	\$ 161	\$ 173
Utilities	\$ 18,511	\$ 16,000	\$ 15,200	\$ 16,335	\$ 17,556
Food/Meals	\$ -	\$ 67	\$ -	\$ -	\$ -
Non-recurring Expenditure	\$ 80	\$ 333	\$ 500	\$ 537	\$ 577
Machinery and Equipment	\$ 12,014	\$ 1,077	\$ 14,250	\$ 15,314	\$ 16,458
	\$ 482,177	\$ 563,761	\$ 669,131	\$ 695,090	\$ 722,273

### Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	4.5	4.5	6	7	9.5

# MUNICIPAL COURT SERVICES

## Violations Bureau

(represented in gray on the organizational chart)

**Statement of Service:** The purpose of the Municipal Court is to process all alleged violations of City Ordinances and certain state laws in a fair, impartial, expeditious, accurate, and fiscally responsible manner. The Violations Bureau holds traffic and state court, monitors and handles all cash bonds and manages all Court records.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Municipal Court annual turnover percentage	0.00%	2.00%	0.01%	0.00%
# of Citations received to process	14,327	22,000	20,785	24,000
Total # of cases disposed	13,803	15,000	17,274	16,000
# of Court cases (cases heard in court session)	11,733	13,500	12,342	24,000
# of Court sessions	189	210	210	210
Annual deposits (Fines & Forfeitures)	\$1,914,759	\$2,000,000	\$2,292,750	\$2,000,000
<b>Personnel Assigned:</b>	<b>6.0 FTE</b>	<b>7.0 FTE</b>	<b>7.0 FTE</b>	<b>8.5 FTE</b>
	Municipal Judge	Municipal Judge	Municipal Judge	Municipal Judge
				PT Court Solicitor
				PT Substitute Judge
	Clerk of Courts	Director of Court Services	Director of Court Services	Director of Court Services
	Deputy Clerk II (3)	Deputy Clerk II (3)	Deputy Clerk II (3)	Deputy Clerk II (3)
	Deputy Clerk I	Deputy Clerk I (2)	Deputy Clerk I (2)	Deputy Clerk I (2.5)
<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Fines & Forfeitures *	\$ 2,058,852	\$ 1,450,500	\$ 2,299,327	\$ 2,100,000
Total Direct Revenue	\$ 2,058,852	\$ 1,450,500	\$ 2,299,327	\$ 2,100,000
Direct Expenditures				
Salary & Benefits	\$ 325,677	\$ 390,221	\$ 342,492	\$ 537,396
Maintenance & Operating	\$ 156,500	\$ 173,540	\$ 169,130	\$ 131,735
Total Direct Expenditures	\$ 482,177	\$ 563,761	\$ 511,622	\$ 669,131
Net Revenues Over Expenditures	\$ 1,576,675	\$ 886,739	\$ 1,787,705	\$ 1,430,869
* Municipal court assesses and collects fines & forfeiture revenue that is reflected in annual financial statements as revenue in the originating department, in this case, the Police Department.				

*City of Alpharetta*  
*Police Services*



# POLICE SERVICES

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## *City of Alpharetta*

### **Police Services Mission Statement:**

The Alpharetta Police Department will strive to ensure the highest quality of life for its citizens through developing and maintaining partnerships with the community. We will take pride in the fact that all contacts with the public will be professional and at all times personify the highest levels of honor, integrity, ethics and justice, entrusted to us, by those we are sworn to serve.

### **Short Term Goals & Objectives:**

- Goal – To allocate resources, to diligently enforce the law, and to further reduce crime in Alpharetta with the formation of a Crime Suppression Unit.

Objective – With the formation of a Crime Suppression Unit, the department will investigate incidents relating to street level crime and will arrest those who are found in violation of applicable laws thereby reducing the prevalence of crime in Alpharetta.

- Goal – To achieve CALEA Re-accreditation and to maintain the State of Georgia Certification for the department.

Objective – All members of the agency will constantly strive to exemplify and abide by the standards we have set forth in our operating policy, to be ever conscious of the Constitution of the United States of America, the Constitution of the State of Georgia, the Official Code of Georgia, and the City of Alpharetta Ordinances, and to always model our actions in accordance with them.

- Goal – To acquire a Field Support Vehicle for the City of Alpharetta.

Objective – To better the services of the department to the community by the acquisition of a Field Support Vehicle which shall assist in critical incidents, in high crime areas, at natural disasters and to support all first responders in the City.

- Goal – To reduce red light traffic violations in the City.

Objective – To acquire red light camera traffic enforcement and to educate the public on the dangers of traffic violations by the implementation of camera enforcement at five intersections.

- Goal – To implement a Commercial Vehicle Enforcement Program.

Objective – In accordance with State law, Commercial Vehicles must comply with certain laws ensuring their safe operation on the streets of this State. With the implementation of a Commercial Vehicle Enforcement Program, violations specific to commercial vehicles will be enforced leading to safer roadways and a reduction in injuries in commercial vehicle accidents.

# POLICE SERVICES

*City of Alpharetta*

*(continued)*

## **Long Range Goals & Objectives (within FY 2005 and FY 2006)**

- Goal – To establish a Crime Scene Investigator within the department.

Objective – A Crime Scene Investigator benefits the department and the City by providing first level response to a scene where the processing of evidence is required. This processing may be the difference between a conviction in court and not clearing a case. The Alpharetta Police Department plans to acquire an investigator, equip and train them, and utilize that person when needed to process a crime scene and testify in court.

- Goal – To purchase an Evidence Storage Facility.

Objective – As the City grows and collects large evidence items, it is necessary to provide secure storage for those items. A large item evidence storage facility will support those needs.

## **Emergency 911 Mission Statement:**

To ensure every Communication Officer exemplifies a standard of excellence surpassed by none. Communication Officers can, and will, respond immediately to any situation with professional pride, expert skill, undaunted responsibility and dedicated customer service.

## **Goals and Objectives:**

- Goal – To obtain an ongoing, fully trained and certified staff.

Objective – To fulfill the laws and compliance requirements to operate an E 911 Center that guarantees required standards and excellence to be met by:

- Training five new Communications Officers on new internal training programs, all required external courses and certifications, and all center equipment, troubleshooting and recovery procedures.
- Training newly promoted Senior Communications Officers on the new eight point training guidelines established within the center.
- Completing the CPR re-certifications for nine Communications Officers.
- Grooming and training selected supervisors to be able to take over the responsibilities of the Communications Operations Manager position in times of absence.
- Requiring all supervisors to commit to a developmental training objective that addresses their specific opportunities for improvement, as identified by the Communications Operations Manager.



# POLICE SERVICES

## *City of Alpharetta*

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- Goal – To upgrade center software and equipment.

Objective – To meet continued standards of operational excellence and current technology by:

- Adding TDD software to all CAD consoles to accommodate calls from the deaf and allow calls to be immediately identified as such when calling the center.
  - Adding Pro Q & A software to all CAD consoles to allow for required EMS Priority One medical questions protocol to be effected from an online Windows application, thereby doing away for the manual flip charts.
  - Upgrading Meteorlogix to accommodate the required severe weather alerts.
  - Upgrading CAD to most current Visionair version
  - Replacing radios to accommodate analog and the required digital transmissions.
  - Replacing the outdated voice recorder, experiencing performance difficulties, with a new DVD recorder which includes Windows format and tape retrieval, listening, copying and reporting.
- Goal – To actively participate in valid projects that effect the E911 Center operations.

Objective – To meet the continued requirements of accommodating progress and mandates from a local, state and government involvement by:

- Completing the input of landmarks, addresses, cell towers, update of maps, etc. to accommodate the current annexation efforts in Alpharetta.
- Advocating and driving TS and the City to become compliant with the E911 Phase II project that pinpoints the location of cell phone callers to our center.
- Assisting and supporting Motorola and City Engineering with the move of E911 radio communications to temporary wireless for the duration of the Westside Parkway construction effort and from temporary wireless to the permanent buried fiber upon completion

### **Emergency 911 Communications Long Range Goals and Objectives (within FY 2005 and FY2006)**

- Goal – To preserve the integrity and operation of an Emergency 911 Center

Objective – To guarantee that the functions performed in this center mirror the accepted functions that are common to an emergency center by:

- Devising a game plan to identify any functions currently performed in this center that are traditionally performed by other city departments and effect the transfer of those function to the property entity.
- Carefully reviewing all potential projects requesting 911 Center responsibility to ensure that the functions should be performed as part of a first responder, emergency entity.

# POLICE SERVICES

City of Alpharetta

## Police Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries-Regular	\$ 4,827,765	\$ 5,343,099	\$ 5,648,507	\$ 5,817,964	\$ 5,992,503
Professional Development	\$ 20,012	\$ 27,330	\$ 46,095	\$ 52,793	\$ 60,463
Professional Fees	\$ 89,901	\$ 53,834	\$ 38,470	\$ 44,060	\$ 50,462
Equipment R & M	\$ 24,041	\$ 9,768	\$ 20,100	\$ 23,021	\$ 26,365
Vehicle R & M	\$ 240,757	\$ 288,832	\$ 297,965	\$ 341,259	\$ 390,844
Facilities R & M	\$ -	\$ -	\$ 15,000	\$ 17,180	\$ 19,676
Communications	\$ 49,164	\$ 51,843	\$ 101,308	\$ 116,028	\$ 132,887
Printing	\$ 6,957	\$ 14,642	\$ 2,800	\$ 3,207	\$ 3,673
Travel	\$ 20,297	\$ 21,026	\$ 34,196	\$ 39,165	\$ 44,855
Maintenance Contracts	\$ 187,683	\$ 147,205	\$ 120,906	\$ 138,474	\$ 158,594
General Supplies	\$ 155,888	\$ 116,220	\$ 73,849	\$ 84,579	\$ 96,869
Uniforms	\$ -	\$ 83,600	\$ 70,830	\$ 81,122	\$ 92,909
Utilities	\$ 31,951	\$ 36,500	\$ 41,040	\$ 47,003	\$ 53,833
Food/Meals	\$ -	\$ 2,022	\$ 900	\$ 1,031	\$ 1,181
Non-recurring Expenditure	\$ 3,605	\$ 26,410	\$ 2,300	\$ 2,634	\$ 3,017
Machinery & Equipment	\$ 38,345	\$ 44,855	\$ 147,654	\$ 169,108	\$ 193,680
Grants	\$ 8,632	\$ -	\$ -	\$ -	\$ -
	\$ 5,704,998	\$ 6,267,186	\$ 6,661,920	\$ 6,978,626	\$ 7,321,809

## Police Services - Emergency 911 Fund

Salaries-Regular	\$ 780,650	\$ 895,623	\$ 1,111,457	\$ 1,144,802	\$ 1,179,145
Professional Development	\$ 870	\$ 5,723	\$ 1,838	\$ 2,214	\$ 2,667
Professional Fees	\$ 5,787	\$ 20,564	\$ 27,420	\$ 33,033	\$ 39,795
Equipment R & M	\$ -	\$ -	\$ 30,100	\$ 36,261	\$ 43,684
Communications	\$ 118,230	\$ 112,404	\$ 124,150	\$ 149,564	\$ 180,179
Travel	\$ 4,053	\$ 4,900	\$ 16,137	\$ 19,440	\$ 23,420
Maintenance Contracts	\$ 57,435	\$ 99,622	\$ 112,640	\$ 135,697	\$ 163,475
General Supplies	\$ 5,020	\$ 6,500	\$ 8,000	\$ 9,638	\$ 11,610
Uniforms	\$ -	\$ -	\$ 4,400	\$ 5,301	\$ 6,386
Utilities	\$ 14,326	\$ 19,200	\$ 14,000	\$ 16,866	\$ 20,318
Non-recurring Expenditure	\$ 482	\$ 1,444	\$ 1,500	\$ 1,807	\$ 2,177
Renovations	\$ 8,753	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 49,385	\$ 65,827	\$ 22,950	\$ 27,648	\$ 33,307
	\$ 1,044,991	\$ 1,231,807	\$ 1,474,592	\$ 1,582,270	\$ 1,706,163

## Police Services - Drug Enforcement Agency Fund

Non Recurring Expenditures	\$ 58,483	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	\$ 14,992	\$ 98,300	\$ 102,008	\$ -	\$ -
	\$ 73,475	\$ 98,300	\$ 102,008	\$ -	\$ -

Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	99	105	99	104.5	108.5

# POLICE SERVICES

## Administration Division

(represented in gray on the organizational chart)

**Statement of Service:** Police Administration oversees the various divisions of the Police Department and ensures that activities are managed in a manner which produces a safe and secure City. Police Administration communicates with employees, City officials, and the public on law enforcement concerns within the City ensuring that all contacts made with the public are professional and at all times personify the highest levels of honor, integrity, ethics, and justice.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Police Department annual turnover percentage	0.46%	0.66%	0.0049%	1.50%
% of Office administration spent on fleet administration	21.64%	24.04%	25.00%	25.00%
% of Office administration spent on budget administration	51.92%	60.10%	65.00%	65.00%
% of Office administration spent on payroll administration	4.60%	4.60%	5.00%	5.00%
# of Invoices processed	1,260	1,500	1,800	2,000
# of Pouring/Serving permits issued	100 per month	100 per month	100 per month	150 per month
# of Internal investigations conducted	11 Investigations 17 Complaints	12 Investigations 20 Complaints	8 Investigations 1 Complaint	10 Investigations 20 Complaints
# of Contracts managed	0	1	1	1

Personnel Assigned:	5.0 FTE	6.0 FTE	6.0 FTE	8.0 FTE
Chief of Police	Chief of Police	Chief of Police	Chief of Police	Chief of Police
Commander Admin Services	Commander Admin Services	Commander Admin Services	Commander Admin Services	Deputy Chief of Police
Commander Support Services	Sgt Professional Standards	Sgt Professional Standards	Sgt Professional Standards	Sgt Admin Services
Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II
Office Manager	Payroll/Budget Coordinator	Payroll/Budget Coordinator	Payroll/Budget Coordinator	Payroll/Budget Coordinator
	Field Training Officer	Field Training Officer	Field Training Officer	Officer (3)

# POLICE SERVICES

## Administration Division

(continued)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Local Law Enforcement Block Grant	\$ 19,859	\$ 18,703	\$ 18,703	\$ 19,800
Bulletproof Vest Grant	\$ -	\$ -	\$ 13,035	\$ 9,987
Total Direct Revenue	\$ 19,859	\$ 18,703	\$ 31,738	\$ 29,787
Direct Expenditures - Admin				
Salary & Benefits	\$ 315,578	\$ 424,826	\$ 396,903	\$ 536,385
Maintenance & Operating	\$ 365,818	\$ 403,782	\$ 358,732	\$ 570,964
Total Direct Expenditures	\$ 681,396	\$ 828,608	\$ 755,635	\$ 1,107,349
Net Revenues Over Expenditures	\$ (661,537)	\$ (809,905)	\$ (723,897)	\$ (1,077,562)

## POLICE SERVICES

### Criminal Investigation Division

(represented in blue on the organizational chart)

**Statement of Service:** The Criminal Investigation division attempts to identify, apprehend, and provide information for conviction of those responsible for criminal acts, thereby reducing the number of crimes committed in the City of Alpharetta.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Robberies investigated	31	35	18	25
# of Burglaries investigated	226	189	182	200
# of Larcenies investigated	1,144	1,250	1,100	1,200
# of Auto thefts reported & investigated	125	15	112	120
# of Part 1 crimes reported & investigated *	1,661	1,682	1,727	1,775
# of Drug-related arrests made by Crime Suppression Unit	N/A	N/A	0%	24
% of Gang activity decrease	N/A	N/A	0%	25%
Clearance rate for assigned cases	0	0	38%	38%
Clearance rate for Part I crimes meets or exceeds state and national averages	Yes	Yes	Yes	Yes
# of Warrants received	1,179	2,668	2,074	2,100
* Part 1 Crimes are defined as crimes that pose an immediate threat of harm to a person present at the time of occurrence.				

# POLICE SERVICES

## Criminal Investigations

(continued)

<b>Personnel Assigned:</b>	<b>10.0 FTE</b>	<b>13.0 FTE</b>	<b>13.0 FTE</b>	<b>15.0 FTE</b>
	Lt - Investigations	Commander Investiations	Commander Investiations	Commander Investiations
	Admin Asst I	Admin Asst I	Admin Asst I	Admin Asst I
		Sergeant	Sergeant	Sergeant (2)
	Detective (6)	Detective (4)	Detective (4)	Detective (4)
	Pouring Permits Officer	Officer (4)	Officer (4)	Officer (4)
				Crime Analyst
	Evidence Tech	Evidence Tech (2)	Evidence Tech (2)	Evidence Tech (2)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Police Services	\$ 44,779	\$ 34,000	\$ 38,263	\$ 32,000
Confiscation *	\$ 25,214	\$ 82,700	\$ 91,967	\$ 65,000
Total Direct Revenue	\$ 69,993	\$ 116,700	\$ 130,230	\$ 97,000
Direct Expenditures				
Salary & Benefits	\$ 555,007	\$ 587,185	\$ 582,202	\$ 957,501
Maintenance & Operating	\$ 31,491	\$ 28,623	\$ 29,348	\$ 58,297
Total Direct Expenditures	\$ 586,498	\$ 615,808	\$ 611,550	\$ 1,015,798
Confiscation Expenditures *	\$ 73,475	\$ 98,300	\$ 8,059	\$ 102,008
Grand Total Expenditures	\$ 659,973	\$ 714,108	\$ 619,609	\$ 1,117,806
Net Revenues Over Expenditures	\$ (589,980)	\$ (597,408)	\$ (489,379)	\$ (1,020,806)

\* Confiscation revenue and expenditures are recorded in the Drug Enforcement Agency Fund

# POLICE SERVICES

## Crime Prevention Division

(represented in green on the organizational chart)

**Statement of Service:** The Crime Prevention Unit focuses on education and enforcement activities targeted at the City adult, youth, residential, and business community and is aimed at informing citizens, hardening physical targets, and reducing crime by increasing knowledge City-wide.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Youth prevention programs held	511	632	700	700
# of Youth education programs held	32	60	50	50
P.A.L. program attendance *	243	280	250	280
# of Staff hours spent at local school facilities	285	300	480	240
# of Adult education programs held	18	26	40	45
# of Business education programs held	30	60	53	60
Neighborhood Watch program attendance	125	1,000	1,200	1,500
Maintain CALEA accreditation and State Certification **	Yes	Yes	Yes	Yes
# of Volunteers used	34	53	45	55
* PAL = Police Athletic League				
** CALEA = Commission on Accreditation for Law Enforcement Agencies				

Personnel Assigned:	2.0 FTE	6.0 FTE	6.0 FTE	4.0 FTE
	COPS Officer(2)	Sgt Accreditation & Public Information	Sgt Accreditation & Public Information	Commander Support Services
				Sergeant
		Community Service Officer (4)	Community Service Officer (4)	Community Service Officer (2)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Alcohol Fines	\$ 656	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 656	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 196,611	\$ 409,631	\$ 375,624	\$ 296,575
Maintenance & Operating	\$ 25,557	\$ 27,649	\$ 29,104	\$ 160,103
Total Direct Expenditures	\$ 222,168	\$ 437,280	\$ 404,728	\$ 456,678
Net Revenues Over Expenditures	\$ (221,512)	\$ (437,280)	\$ (404,728)	\$ (456,678)

# POLICE SERVICES

## Emergency 911 Division

(represented in pink on the organizational chart)

**Statement of Service:** The Emergency 911 Division monitors all incoming radio and telephone calls for police, fire, and emergency medical services, ensuring that an appropriate and expeditious response is directed upon all calls received.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Hours of communications training	1,000	1,108	4,000	1,000
# of Communication officers with minimum required certifications *	16	18	20	20
# of Communication officers with additional certifications *	4	4	6	6
# of Incoming emergency calls for service	26,048	28,204	33,600	34,000
# of Non-emergency calls for information	93,440	96,616	174,000	175,000
Average # of calls per shift, per officer	12,408	13,818	13,400	13,500
GCIC validations **	5,854	3,250	6,000	6,100
# of Contracts managed	6	15	15	16
* Minimum required certifications include 1) Basic Communications Officer, 2) Emergency Medical Dispatch, and 3) GCIC				
** GCIC = Georgia Crime Information Center. Monthly GCIC validations include CID, Courts, Warrants Division, Records, and 911. 250 - 300 GCIC entries are validated each month, which generates multiple contacts per validation, resulting in the measurement above.				

Personnel Assigned:	18.0 FTE	18.0 FTE	18.0 FTE	21.0 FTE
	911 Manager	911 Manager	911 Manager	E911 Operations Manager
	Shift Supervisor(3)	Shift Supervisor(3)	Shift Supervisor(3)	Shift Supervisor(4)
		Sr. Communications Officer (3)	Sr. Communications Officer (3)	Sr. Communications Officer (4)
	Communication Officer (14)	Communication Officer (11)	Communication Officer (11)	Communication Officer (12)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
E-911 Fees	\$ 1,059,764	\$ 1,123,732	\$ 879,515	\$ 958,456
Interest	\$ 16,985	\$ 22,845	\$ 23,690	\$ 10,000
General Fund Transfer	\$ -	\$ -	\$ -	\$ 499,518
Total Direct Revenue	\$ 1,076,749	\$ 1,146,577	\$ 903,205	\$ 1,467,974
Direct Expenditures				
Salary & Benefits	\$ 802,389	\$ 895,623	\$ 831,720	\$ 1,111,457
Maintenance & Operating	\$ 264,342	\$ 336,184	\$ 310,125	\$ 363,135
Total Direct Expenditures	\$ 1,066,731	\$ 1,231,807	\$ 1,141,845	\$ 1,474,592
Net Revenues Over Expenditures	\$ 10,018	\$ (85,230)	\$ (238,640)	\$ (6,618)



# POLICE SERVICES

## Patrol Division

(represented in yellow on the organizational chart)

**Statement of Service:** The Patrol Division responds to calls for police service, conducts initial investigations, provides preventative patrols, and communicates with the public and business community to provide for a city which is free of crime, public disorder, and other disturbances.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Hours of officer training *	14,645	10,740	11,469	11,500
# of Calls for service	50,266	50,594	52,056	54,366
# of Part 1 crimes reported **	1,387	1,094	1,727	2,055
# of Robberies reported	28	20	18	12
# of Burglaries reported	199	160	182	166
# of Larcenies reported	943	985	1100	1254
# of Motor vehicle thefts reported	87	125	112	137
# of Murders reported	1	6	0	1
# of Arsons reported	5	3	5	7
# of Aggravated assaults reported	91	81	30	31
# of Rapes reported	4	8	13	21
# of DUI arrests	202	302	226	251
# of Drug-related arrests	91	141	95	100
Average hours of safety training per employee	174	127	8	8
* Training hours reduced due to block training				
** Part 1 Crimes are defined as crimes that pose an immediate threat of harm to a person present at the time of occurrence.				

# POLICE SERVICES

## Patrol Division

(continued)

<b>Personnel Assigned:</b>	<b>59.0 FTE</b>	<b>49.0 FTE</b>	<b>49.0 FTE</b>	<b>44.0 FTE</b>
	Commander (4)	Commander (4)	Commander (4)	Commander (4)
	Sergeant (9))	Sergeant (8)	Sergeant (8)	Sergeant (8)
	Field Training Officer (7)	Field Training Officer (7)	Field Training Officer (7)	Field Training Officer (6)
	Patrol Officer (36)	Patrol Officer (30)	Patrol Officer (30)	Patrol Officer (26)
	Park Ranger (3)			

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
False Alarm Fines	\$ 65,196	\$ 72,000	\$ 70,533	\$ 73,000
Fines & Forfeitures *	\$ 2,058,852	\$ 1,450,500	\$ 2,299,327	\$ 2,100,000
Total Direct Revenue	\$ 2,124,048	\$ 1,522,500	\$ 2,369,860	\$ 2,173,000
Direct Expenditures				
Salary & Benefits	\$ 3,528,007	\$ 3,109,165	\$ 3,127,916	\$ 2,986,385
Maintenance & Operating	\$ 420,630	\$ 436,538	\$ 395,455	\$ 135,972
Total Direct Expenditures	\$ 3,948,637	\$ 3,545,703	\$ 3,523,371	\$ 3,122,357
Net Revenues Over Expenditures	\$ (1,824,589)	\$ (2,023,203)	\$ (1,153,511)	\$ (949,357)

\* Fines & forfeiture revenue is recorded in the Police Department; however, the same revenue is reported in the Municipal Court function due to the Violations Bureau performing the operational processing of fines & forfeitures.

# POLICE SERVICES

## Records Division

(represented in orange on the organizational chart)

**Statement of Service:** The Records Division maintains an accurate and accessible record-keeping system which is responsive to all needs of the Police Department and the community.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Incident reports processed	4,192	1,994	5,079	6,000
# of Accident reports processed	3,492	1,865	2,865	2,750
# of Record checks conducted	425	475	939	1000
# of Open records requests processed	8	12	16	24

Personnel Assigned:	3.0 FTE	5.5 FTE	5.5 FTE	3.5 FTE
	Records Supervisor	Records Supervisor	Records Supervisor	Records Supervisor
	Records Analyst	Records Analyst	Records Analyst	Records Analyst
	Admin Asst. I	Crime Analyst	Crime Analyst	
		Admin Asst. I	Admin Asst. I	Admin Asst. I
		Data Entry Clerk(1.5)	Data Entry Clerk(1.5)	Data Entry Clerk(.5)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Police Reports	\$ 32,278	\$ 24,000	\$ 36,623	\$ 30,000
Total Direct Revenue	\$ 32,278	\$ 24,000	\$ 36,623	\$ 30,000
Direct Expenditures				
Salary & Benefits	\$ 179,844	\$ 313,392	\$ 242,014	\$ 200,235
Maintenance & Operating	\$ 3,876	\$ 11,379	\$ 9,753	\$ 5,582
Total Direct Expenditures	\$ 183,720	\$ 324,771	\$ 251,767	\$ 205,817
Net Revenues Over Expenditures	\$ (151,442)	\$ (300,771)	\$ (215,144)	\$ (175,817)

# POLICE SERVICES

## Traffic Division

(represented in brown on the organizational chart)

**Statement of Service:** The Traffic Control unit patrols the streets of Alpharetta, enforcing traffic law in order to provide more efficient traffic flow and streets/highways that are free from motor vehicle accidents.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Non-commercial citations issued	24,613	26,500	22,377	26,500
# of Commercial vehicle citations	144	300 *	483	1500
# of red light-related citations	882	800	838	4000
Miles of street patrolled	280	280	280	300
# of Intersections patrolled	300	320 **	310	340
# of Accidents reported	2,693	2,750	2,740	2,800
# of Fatality accidents	0	5	3	5
# of DUI arrests made by the Traffic Division	369	400	238	300
# of Contracts managed	1	1	0	1
# of Volunteers used ***	26	30	40	40
# of City-sponsored special events	21	24	25	30
* Commercial Motor Vehicle Inspection (CMVI) unit to be established in second half of FY 04				
** 98 intersections controlled by signal and 222 controlled by signage				
*** Police Reserves, CAPS, and Explorers				

Personnel Assigned:	N/A	10.0 FTE	10.0 FTE	9.0 FTE
		Commander - Support Services	Commander - Support Services	
		Sergeant	Sergeant	Sergeant
		Traffic Officer (8)	Traffic Officer (8)	Traffic Officer (6)
				Commercial Vehicle Officers (2)
				PT School Crossing Guards (8) *
* School crossing guards are considered seasonal employees are not counted in the total FTE				

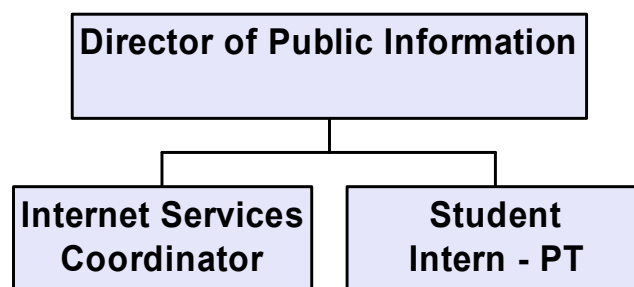
Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Commercial Vehicle Enforcement	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ -	\$ 498,900	\$ 535,338	\$ 671,426
Maintenance & Operating	\$ 1,061	\$ 16,116	\$ 18,001	\$ 82,495
Total Direct Expenditures	\$ 1,061	\$ 515,016	\$ 553,339	\$ 753,921
Net Revenues Over Expenditures	\$ (1,061)	\$ (515,016)	\$ (553,339)	\$ (753,921)

## ORGANIZATIONAL CHART

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*City of Alpharetta*

*Public Information Department*



# PUBLIC INFORMATION

## City of Alpharetta

### Mission Statement:

The mission of the Public Information Department is to promote awareness and understanding of City services, policies, information, programs, and priorities that results in an informed and participating community.

### Goals and Objectives:

The Department of Public Information will focus on four goals this year:

- To build internal systems and processes in order to produce public information;
- To increase local media coverage;
- To increase the public/government interaction through the City's web site; and
- To increase employee knowledge of the City's functions, services, and policies.

Building effective communication bridges contributes to the long term health of a community. Where its businesses and citizens can be informed is the first step toward local government participation and community needs awareness for both the City and the customer. Alpharetta is pursuing the voice of the community through interactive and informative communication.

The Public Information Department has initiated and sustained a quarterly direct mail newsletter designed to complement the local media coverage and educate the residents. The newsletter is distributed to all City sanitation customers. This past year also harkened in a new more comprehensive web site. The new web site will continue to grow over the years providing access to a wealth of current and relevant information as well as to archive information often necessary for research. The focus for fiscal year 2004/2005 will be on continuing to build structures, internally and externally, to support the flow of accurate, timely, relevant information.

### Public Information Department - General Fund

ACCOUNT DESCRIPTION	REVISED				
	ACTUALS FY 2003	BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 49,134	\$ 177,612	\$ 190,213	\$ 195,919	\$ 201,795
Professional Development	\$ 925	\$ 3,005	\$ 2,463	\$ 2,537	\$ 2,613
Professional Fees	\$ 735	\$ 8,000	\$ 5,900	\$ 6,077	\$ 6,259
Equipment R & M	\$ -	\$ -	\$ 500	\$ 515	\$ 530
Communications	\$ -	\$ 1,652	\$ 1,155	\$ 1,190	\$ 1,225
Advertising	\$ 5,922	\$ 4,200	\$ -	\$ -	\$ -
Printing	\$ 4,042	\$ 20,000	\$ 21,000	\$ 21,630	\$ 22,279
Travel	\$ 296	\$ 1,346	\$ 1,038	\$ 1,069	\$ 1,101
Maintenance Contracts	\$ -	\$ 932	\$ 1,940	\$ 1,998	\$ 2,058
General Supplies	\$ 4,888	\$ 17,726	\$ 17,100	\$ 17,613	\$ 18,141
Utilities	\$ -	\$ -	\$ 4,530	\$ 4,666	\$ 4,806
Food/Meals	\$ -	\$ 550	\$ -	\$ -	\$ -
Non Recurring Expenditures	\$ -	\$ 47	\$ 500	\$ 515	\$ 530
Machinery and Equipment	\$ 8,263	\$ 14,153	\$ -	\$ -	\$ -
	\$ 74,205	\$ 249,223	\$ 246,339	\$ 253,729	\$ 261,339

### Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	0	0	2.5	2.5	2.5

# PUBLIC INFORMATION

## Communications

(represented in gray on the organizational chart)

**Statement of Service:** The purpose of the public information function is to develop informational programs and strategies which ensure that the citizens of Alpharetta are informed of the programs, services, activities, and functions of the municipal government.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Public Information Department annual turnover percentage	0%	0%	0%	0%
Number of press releases	107	200	196	300
Number of newspaper articles	214	400	534	600
Number of visits to City of Alpharetta website	340,000	2,000,000	73,500 *	2,000,000
Number of newsletters distributed	10,304	40,000	44,000	48,000
Number of page visits	N/A	10,000	63,000	200,000

\* Measurement of website visits began in October 2003

Personnel Assigned:	2.0 FTE	2.5 FTE	2.5 FTE	2.5 FTE
Director of Public Information	Director of Public Information	Director of Public Information	Director of Public Information	Director of Public Information
Internet Services Coordinator	Internet Services Coordinator	Internet Services Coordinator	Internet Services Coordinator	Internet Services Coordinator
		Public Information Student Intern (.5)	Public Information Student Intern (.5)	Public Information Student Intern (.5)

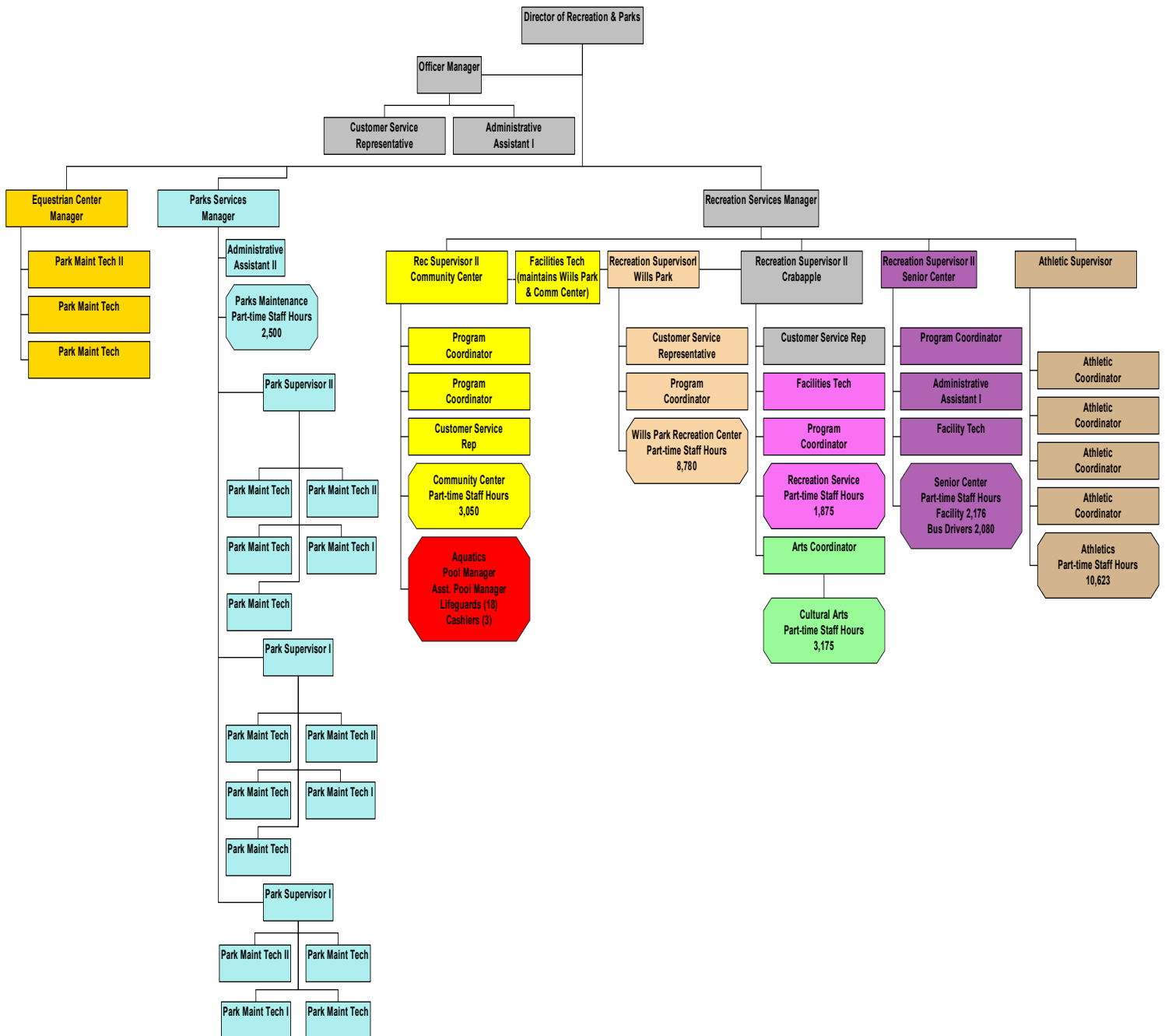
Financial Information:	Actual FY 2003 *	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 49,133	\$ 177,612	\$ 166,764	\$ 190,213
Maintenance & Operating	\$ 25,067	\$ 71,611	\$ 52,879	\$ 56,126
Total Direct Expenditures	\$ 74,200	\$ 249,223	\$ 219,643	\$ 246,339
Net Revenues Over Expenditures	\$ (74,200)	\$ (249,223)	\$ (219,643)	\$ (246,339)

\* Public Information Department was established mid-year in FY 03

# ORGANIZATIONAL CHART

*City of Alpharetta*

*Recreation and Parks Department*





# RECREATION & PARKS DEPARTMENT

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*City of Alpharetta*

## **Mission Statement:**

The Alpharetta Recreation and Parks Department is dedicated to providing the highest quality recreational opportunities through the development of both active and passive programs and facilities to promote the physical, social and mental wellness of its citizens.

## **Goals and Objectives:**

- Offer a wider variety of programs to citizens; athletic, art and general programs;
- Improve the amenities to the Greenway system;
- Expand Cultural Arts programming;
- Hire and retain the highest quality staff to serve the public;
- Provide the safest grounds and facilities possible;
- Provide the highest quality of play surfaces and playgrounds;
- Provide each staff person with Professional growth and training;
- Identify and design additional park sites;
- Review and improve accreditation standards; and
- Work with Council and Recreation Commission to identify program deficiencies.

# RECREATION AND PARKS DEPARTMENT

*City of Alpharetta*

## Recreation and Parks - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 2,567,672	\$ 2,942,086	\$ 2,919,146	\$ 3,006,718	\$ 3,096,920
Professional Development	\$ 6,574	\$ 19,213	\$ 23,340	\$ 24,722	\$ 26,185
Professional Fees	\$ 107,083	\$ 103,364	\$ 868,959	\$ 920,401	\$ 974,889
Board Member Fees	\$ 107,083	\$ -	\$ 2,700	\$ 2,860	\$ 3,029
Equipment R & M	\$ 30,483	\$ 32,255	\$ 45,850	\$ 48,564	\$ 51,439
Vehicle R & M	\$ 38,023	\$ 49,315	\$ 64,628	\$ 68,454	\$ 72,506
Grounds R & M	\$ 191,352	\$ 217,505	\$ 225,000	\$ 238,320	\$ 252,429
Facilities R & M	\$ 45,068	\$ 55,115	\$ 122,150	\$ 129,381	\$ 137,041
Equipment Rental	\$ 15,374	\$ 5,996	\$ 24,150	\$ 25,580	\$ 27,094
Promotional	\$ -	\$ -	\$ 10,950	\$ 11,598	\$ 12,285
Communications	\$ 40,785	\$ 47,700	\$ 46,745	\$ 49,512	\$ 52,443
Advertising	\$ 6,975	\$ 7,331	\$ 21,490	\$ 22,762	\$ 24,110
Printing	\$ 40,300	\$ 55,177	\$ 68,450	\$ 72,502	\$ 76,794
Travel	\$ 15,575	\$ 24,448	\$ 25,619	\$ 27,136	\$ 28,742
Maintenance Contracts	\$ 236,195	\$ 257,881	\$ 313,450	\$ 332,006	\$ 351,661
General Supplies	\$ 168,332	\$ 174,390	\$ 241,806	\$ 256,121	\$ 271,283
Uniforms	\$ -	\$ 14,600	\$ 100,614	\$ 106,570	\$ 112,879
Utilities	\$ 312,842	\$ 326,800	\$ 388,427	\$ 411,422	\$ 435,778
Food/Meals	\$ -	\$ 930	\$ 8,600	\$ 9,109	\$ 9,648
Non-recurring Expenditures	\$ 2,809	\$ 830	\$ 1,000	\$ 1,059	\$ 1,122
Machinery & Equipment	\$ 63,368	\$ 39,000	\$ 68,360	\$ 72,407	\$ 76,693
Programs/Events	\$ 895,900	\$ 1,084,643	\$ -	\$ -	\$ -
Alpha Historical Society	\$ 12,325	\$ 14,348	\$ -	\$ -	\$ -
	\$ 4,904,118	\$ 5,472,927	\$ 5,591,434	\$ 5,837,206	\$ 6,094,972

### Employee Summary:

FISCAL YEAR	2001	2002	2003	2004	2005 Proposed
	44	49	50	50	50

# RECREATION AND PARKS

## Administration Division

(represented in gray on the organizational chart)

**Statement of Service:** The administrative arm of the Recreation & Parks Department provides short & long term capital projects planning, oversees the effective distribution of the department's resources, and provides professional guidance to each division.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Recreation & Parks turnover percentage	1.85%	2.00%	1.01%	2.00%
Maintain CAPRA accreditation *	Risk Management Review Strategic Plan Volunteer Manual Security/Employee Training policies	Maintenance & Operation Plan Demonstration Project Employee Operation Manual	Accreditation in progress for 2004	Review/revise accreditation files Scholarship application policy Youth Athletic Assoc document
Semi-Annual Leisure Guide distribution	20,000 per season	20,000 per season	20,000	20,000 per season
Annual total registration transactions	23,612	24,450	23,500	22,000
# of Part-time hours used	1,440	1,440	921	1,400
* CAPRA = Commission for Accreditation of Parks and Recreation Agencies. This represents the activities completed in preparation for accreditation review.				

Personnel Assigned:	7.0 FTE	7.0 FTE	7.0 FTE	7.0 FTE
	Director of Rec/Parks	Director of Rec/Parks	Director of Rec/Parks	Director of Rec/Parks
	Recreation Services Manager	Recreation Services Manager	Recreation Services Manager	Recreation Services Manager
	Recreation Center Supervisor II	Recreation Center Supervisor II	Recreation Center Supervisor II	Recreation Center Supervisor II
	Office Manager	Office Manager	Office Manager	Office Manager
	Customer Service Rep (2)	Customer Service Rep (2)	Customer Service Rep (2)	Customer Service Rep (2)
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Tennis in the Parks	\$ -	\$ 5,000	\$ 4,000	\$ -
Total Direct Revenue	\$ -	\$ 5,000	\$ 4,000	\$ -
Direct Expenditures				
Salary & Benefits	\$ 294,874	\$ 441,901	\$ 414,740	\$ 505,953
Maintenance & Operating	\$ 142,164	\$ 142,079	\$ 124,854	\$ 184,302
Total Direct Expenditures	\$ 437,038	\$ 583,980	\$ 539,594	\$ 690,255
Net Revenues Over Expenditures	\$ (437,038)	\$ (578,980)	\$ (535,594)	\$ (690,255)

## RECREATION AND PARKS

### Aquatics Division

(represented in red on the organizational chart)

**Statement of Service:** Aquatics provides accessible and safe recreation opportunities through water-related training, events, and facilities.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004 *	Projected FY 2005
% of Days pool facilities were open during pool season (89 days)	100%	100%	100%	100%
Average daily attendance at City pool	275	222	200	250
Hours of lifeguard training per person	15	15	15	15
# of Swim lessons held	79	85	86	85
# of Swim lessons participants (resident / non-resident)	484 314 / 170	529 342 / 187	544 330 / 214	529 342 / 187
Swim teams participants (resident / non-resident)	216 94 / 122	217 135 / 82	239 153 / 86	240 150 / 90
# of Non-competitive special events held	3	3	3	3
# of Swim competitions hosted at City pool	4	4	4	4
Average attendance at non-competitive special events	285	283	300	300
# of Pool passes sold (resident / non-resident)	218 89 / 129	201 123 / 78	179 85 / 94	225 140 / 85
# of Incidents/injuries reported at City pool	6	7	2	5
# of Contracts managed	2	2	2	2
<i>Pool season spans two fiscal years - actual 2004 figures are to-date figures from May 2003 - June 2004</i>				

# RECREATION AND PARKS

## Aquatics Division

(continued)

<b>Personnel Assigned:</b>	<b>21.0 FTE</b>	<b>23.0 FTE</b>	<b>23.0 FTE</b>	<b>23.0 FTE</b>
Pool Manager	Pool Manager	Pool Manager	Pool Manager	Pool Manager
Asst. Manager	Asst. Manager	Asst. Manager	Asst. Manager	Asst. Manager
Lifeguards (16)	Lifeguards (18)	Lifeguards (18)	Lifeguards (18)	Lifeguards (18)
Cashiers (3)	Cashiers (3)	Cashiers (3)	Cashiers (3)	Cashiers (3)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Swimming Lessons	\$ 23,110	\$ 20,000	\$ 30,196	\$ 25,000
Swim Team	\$ 13,610	\$ 15,000	\$ 19,618	\$ 21,100
Pool Activity	\$ 59,718	\$ 78,000	\$ 55,680	\$ 59,000
Special Events	\$ -	\$ -	\$ -	\$ 500
Non-resident Fees *	\$ -	\$ -	\$ -	\$ 2,500
Total Direct Revenue	\$ 96,438	\$ 113,000	\$ 105,494	\$ 108,100
Direct Expenditures				
Salary & Benefits	\$ 70,036	\$ 91,637	\$ 68,162	\$ 81,817
Maintenance & Operating	\$ 60,477	\$ 66,047	\$ 62,086	\$ 87,685
Total Direct Expenditures	\$ 130,513	\$ 157,684	\$ 130,248	\$ 169,502
Net Revenues Over Expenditures	\$ (34,075)	\$ (44,684)	\$ (24,754)	\$ (61,402)

\* non-resident fees tracked separately beginning in FY05

# RECREATION AND PARKS

## Athletics Division

*(represented in brown on the organizational chart)*

**Statement of Service:** Athletics provides accessible and safe recreation opportunities through athletic-related training, events, and facilities.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Athletic camps held	12	25	15	25
# of Coaches who attended clinics	298	250	250	250
# of Participants - Adult Basketball 2 Seasons (resident / non-resident)	250 97 / 153	120 45 / 75	120 40/80	120 45 / 75
# of Participants - Adult Roller Hockey 2 Seasons (resident / non-resident)	334 159 / 175	215 90 / 125	132 39/93	215 90 / 125
# of Participants - Adult Softball 3 Seasons (resident / non-resident)	4490 2,630 / 1,860	3600 1,200 / 2,400	3,876 1,159/2,717	3000 900 / 2100
# of Participants - Teen Basketball 1 Season (resident / non-resident)	192 94 / 98	200 100 / 100	60 20/40	120 60 / 60
# of Participants - Youth Baseball 3 Seasons (resident / non-resident)	532 217 / 315	385 170 / 215	454 216/238	400 200 / 200
# of Participants - Youth Travel Baseball 4 Teams (resident / non-resident)	101 32 / 69	96 36 / 60	98 26/72	96 50 / 46
# of Participants - Youth Basketball 84 Teams (resident / non-resident)	651 300 / 351	608 303 / 305	608 302/306	608 303 / 305
# of Participants - Youth Lacrosse 8 Teams (resident / non-resident)	236 50 / 186	108 40 / 68	124 44/80	160 60 / 100
# of Participants - Youth Roller Hockey 40 Teams (resident / non-resident)	296 116 / 180	284 112 / 172	296 115/184	284 112 / 172
# of Participants - Youth Soccer 81 Teams (resident / non-resident)	737 372 / 365	735 425 / 310	590 331/259	735 425 / 310

# RECREATION AND PARKS

## Athletics Division

(continued)

# of Participants - Youth Travel Soccer				
10 Teams	217	242	242	242
(resident / non-resident)	61 / 156	71 / 171	71/171	71 / 171
# of Participants - Youth Wrestling	34	35	27	35
(resident / non-resident)	13 / 21	14 / 21	25/2	14 / 21
Adult Programs - % of City resident participation *	57%	34%	30%	39%
Youth Programs - % of City resident participation	42%	47%	46%	61%
# of Part-time hours used	9,162	11,600	6,034	10,263
Average part-time hours used per participant	1.1 PT hours per participant	1.8 PThours per participant	.91 PT hours per participant	1.7 PT hours per participant
* In FY 02 and FY 03, ARPD used the GRPA guidelines when calculating residency participation in adult athletic leagues. Those guidelines included adults who lived, worked, or attended school within the City of Alpharetta limits. The residency rate reflects higher in these years due to these guidelines.				

<b>Personnel Assigned:</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>	<b>5.0 FTE</b>
	Athletic Supervisor	Athletic Supervisor	Athletic Supervisor	Athletic Supervisor
	Athletic Coordinator(4)	Athletic Coordinator(4)	Athletic Coordinator(4)	Athletic Coordinator(4)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Soccer	\$ 96,137	\$ 55,000	\$ 56,525	\$ 85,000
Roller Hockey	\$ 35,110	\$ 36,000	\$ 35,042	\$ 35,000
Youth Basketball	\$ 64,348	\$ 65,000	\$ 59,171	\$ 66,400
WPB Youth Baseball	\$ 60,478	\$ 62,000	\$ 43,347	\$ 47,000
Youth Wrestling	\$ -	\$ -	\$ (125)	\$ 3,200
Adult Softball	\$ 126,502	\$ 130,000	\$ 102,170	\$ 81,000
Adult Basketball	\$ 5,321	\$ 5,500	\$ 6,460	\$ 10,000
Lacrosse	\$ 35,782	\$ 34,435	\$ 10,785	\$ 18,000
Field Rental	\$ -	\$ -	\$ 608	\$ -
Misc Athletics	\$ 2,857	\$ 3,000	\$ 6,072	\$ -
Non-resident Fees	\$ -	\$ -	\$ -	\$ 106,500
Total Direct Revenue	\$ 426,535	\$ 390,935	\$ 320,054	\$ 452,100
Direct Expenditures				
Salary & Benefits	\$ 292,342	\$ 397,661	\$ 318,375	\$ 327,260
Maintenance & Operating	\$ 365,656	\$ 406,253	\$ 338,177	\$ 364,785
Total Direct Expenditures	\$ 657,998	\$ 803,914	\$ 656,552	\$ 692,045
Net Revenues Over Expenditures	\$ (231,463)	\$ (412,979)	\$ (336,498)	\$ (239,945)
* non-resident fees tracked separately beginning in FY05				

## RECREATION AND PARKS

### Community Center

(represented in yellow on the organizational chart)

**Statement of Service:** The Alpharetta Community Center provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Participants in dance (resident / non-resident)	366 265 / 101	400 300 / 100	470 322/148	700 500 / 200
# of Participants in gymnastics (resident / non-resident)	1,144 753 / 391	1,250 800 / 450	1,455 945/510	2,300 1552 / 748
# of Participants in rhythmic gymnastics (resident / non-resident)	20 15/5	20 15/5	24 21/3	80 60 / 20
# of Participants in instructional sports, including camps (resident / non-resident)	720 418 / 302	770 450 / 320	837 475/362	1200 628 / 582
# of Special events	9	9	9	6
Average attendance at special events	3,915	3,386	4,000	2,300
Total # of hours Community Center is open per week *	70	70	70	70
Average program participant/hour for Community Center facility	1.7 participants per hr	1.5 participants per hr	1.86 participants per hr	1.63 participants per hr
# of Part-time hours used	4,160	4,160	6,531	3,050
Average part-time hours used per hours open	1.14 PT hours per hour facility is open	1.14 PT hours per hour facility is open	1.86 PT hours per hour facility is open	.83 PT hours per hour facility is open
* Includes recreation activities and facility rentals.				

Personnel Assigned:	3.0 FTE	5.0 FTE	5.0 FTE	5.0 FTE
	Rec Center Supervisor II	Rec Center Supervisor II	Rec Center Supervisor II	Rec Center Supervisor II
	Program Coordinator	Program Coordinator(2)	Program Coordinator(2)	Program Coordinator(2)
	Customer Service Rep	Customer Service Rep	Customer Service Rep	Customer Service Rep
		Facilities Technician	Facilities Technician	Facilities Technician



# RECREATION AND PARKS

## Community Center

(continued)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Volleyball	\$ 92	\$ 500	\$ 384	\$ -
Ballet	\$ 44,409	\$ 50,000	\$ 4,599	\$ -
Gymnastics & Gymnastics Camps	\$ 206,558	\$ 200,000	\$ 198,441	\$ 227,098
Rhythmic Gymnastics	\$ 5,759	\$ 7,000	\$ 5,292	\$ 6,000
Basketball Camps	\$ 18,775	\$ 25,000	\$ 6,596	\$ -
Yard Sale	\$ 981	\$ 1,000	\$ 321	\$ -
Kidspeak	\$ 504	\$ 750	\$ -	\$ -
Instructional Sports	\$ 60,411	\$ 65,000	\$ 69,914	\$ 15,000
Dance Programs	\$ 2,885	\$ 4,000	\$ 47,310	\$ -
Father/Daughter Dance	\$ -	\$ -	\$ -	\$ 1,830
Valentine's Dance	\$ 2,281	\$ 4,500	\$ 1,732	\$ -
Fitness Program	\$ 7,401	\$ 10,000	\$ 3,541	\$ -
Performing Arts Program	\$ (215)	\$ 66,230	\$ 70,871	\$ 55,000
Next Level Sports Camp	\$ -	\$ -	\$ 7,350	\$ 7,500
SporTykes	\$ -	\$ -	\$ 152	\$ 35,000
SporTykes Camp	\$ -	\$ -	\$ 300	\$ 2,300
Misc Programs	\$ 22,624	\$ 27,000	\$ 23	\$ -
Specialty Camps	\$ 4,474	\$ 5,000	\$ 1,512	\$ -
Special Events	\$ -	\$ 10,000	\$ -	\$ -
Building Rental	\$ 2,350	\$ 500	\$ 2,326	\$ -
Non-resident Fees	\$ -	\$ -	\$ -	\$ 168,690
Total Direct Revenue	\$ 379,289	\$ 476,480	\$ 420,663	\$ 518,418
Direct Expenditures				
Salary & Benefits	\$ 197,060	\$ 229,574	\$ 263,016	\$ 270,499
Maintenance & Operating	\$ 356,785	\$ 402,543	\$ 351,934	\$ 402,372
Total Direct Expenditures	\$ 553,845	\$ 632,117	\$ 614,950	\$ 672,871
Net Revenues Over Expenditures	\$ (174,556)	\$ (155,637)	\$ (194,286)	\$ (154,453)

\* non-resident fees tracked separately beginning in FY05

# RECREATION AND PARKS

## Cultural Arts

(represented in green on the organizational chart)

**Statement of Service:** Cultural Arts facilitates programs that educate and expose citizens and visitors to a rich and diverse range of cultural expressions, through both education and special events.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Participants in youth art classes (resident / non-resident)	135 90 / 45	250 160 / 90	194 116/78	3250 160 / 90
# of Participants in adult art classes (resident / non-resident)	156 101 / 55	265 175 / 90	248 169/79	265 175 / 90
# of Participants in summer camp (resident / non-resident)	330 239 / 91	294 143 / 151	90 140/150	294 143 / 151
# of Cultural arts special events	2	3	3	3
Average attendance at special events	5,300	6,000	6,000	6,000
Total # of hours Crabapple Recreation Center is open per week	50	55	55	62
Average participant per hour for Crabapple Recreation Center facility	2.1 participants per hr	2.4 participants per hr	2.3participants per hr	3.4 participants per hr
# of Part-time hours used	5,610	3,800	2,190	3,175
Average part-time hours used per hours open	2.15 PT hours per hour facility is open	1.32 PT hours per hour facility is open	.76 PT hours per hour facility is open	.98 PT hours per hour facility is open
* Includes recreation activities for cultural arts, athletic leagues, recreation services programs, facility rentals, and meetings.				

<b>Personnel Assigned:</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>
	Arts Coordinator	Arts Coordinator	Arts Coordinator	Arts Coordinator

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Summer Drama Camp	\$ 12,315	\$ 11,000	\$ 7,653	\$ 11,400
Heritage Festival	\$ 925	\$ 1,000	\$ 915	\$ 1,500
Specialty Workshops	\$ 1,415	\$ 2,000	\$ 400	\$ 1,540
Summer Arts Series	\$ -	\$ 3,000	\$ 475	\$ -
Summer Art Camp	\$ -	\$ 45,000	\$ (63)	\$ 30,000
Fall Arts Program	\$ -	\$ 10,000	\$ -	\$ 10,740
Winter Arts Program	\$ -	\$ 10,000	\$ -	\$ 5,540
Spring Arts Program	\$ -	\$ 9,425	\$ 224	\$ 5,840
Spring Break Art Camp	\$ 27,734	\$ 24,000	\$ 14,470	\$ -
Fulton County Arts Grant	\$ 17,500	\$ 25,000	\$ 22,114	\$ 20,100
Non-resident Fees	\$ -	\$ -	\$ -	\$ 22,025
Total Direct Revenue	\$ 59,889	\$ 140,425	\$ 46,188	\$ 108,685
Direct Expenditures				
Salary & Benefits	\$ 77,125	\$ 81,619	\$ 70,153	\$ 77,447
Maintenance & Operating	\$ 65,543	\$ 106,515	\$ 79,605	\$ 100,569
Total Direct Expenditures	\$ 142,668	\$ 188,134	\$ 149,758	\$ 178,016
Net Revenues Over Expenditures	\$ (82,779)	\$ (47,709)	\$ (103,570)	\$ (69,331)
* non-resident fees tracked separately beginning in FY05				

# RECREATION AND PARKS

## Equestrian Center

(represented in orange on the organizational chart)

**Statement of Service:** The equestrian center provides an accessible and safe venue for hosting local and national equestrian events as well as other outdoor events.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Total # of Equestrian event dates (days)	83	84	63	70
Total # dog show events (days)	37	36	46	39
Total # other event dates (days) hosted at equestrian center	16	12	18	11
Average attendance at equestrian events	35,000	40,000	55,000	40,000
# of Arenas/rings maintained	5	5	5	6
# of Stalls maintained	298	298	298	298
Total # of contracts managed	1	1	1	1

Personnel Assigned:	4.0 FTE	4.0 FTE	4.0 FTE	4.0 FTE
Equestrian Center Manager	Equestrian Center Manager	Equestrian Center Manager	Equestrian Center Manager	Equestrian Center Manager
Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II	Parks Maintenance Tech II
Parks Maintenance Tech (2)	Parks Maintenance Tech (2)	Parks Maintenance Tech (2)	Parks Maintenance Tech (2)	Parks Maintenance Tech (2)

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Concessions	\$ 11,469	\$ 15,000	\$ 10,059	\$ 11,500
Dog Show	\$ 13,020	\$ 20,000	\$ 9,775	\$ 10,500
Park Permits	\$ 11,883	\$ 10,000	\$ 12,352	\$ 12,000
Equestrian Shows	\$ 128,229	\$ 120,000	\$ 149,756	\$ 140,000
Equestrian Show Supplies	\$ 42,695	\$ 45,000	\$ 31,520	\$ 35,000
Total Direct Revenue	\$ 207,297	\$ 210,000	\$ 213,461	\$ 209,000
Direct Expenditures				
Salary & Benefits	\$ 146,969	\$ 175,635	\$ 162,200	\$ 172,920
Maintenance & Operating	\$ 199,928	\$ 190,290	\$ 183,470	\$ 225,443
Total Direct Expenditures	\$ 346,897	\$ 365,925	\$ 345,670	\$ 398,363
Net Revenues Over Expenditures	\$ (139,600)	\$ (155,925)	\$ (132,209)	\$ (189,363)

## RECREATION AND PARKS

### Parks Maintenance Division

*(represented in blue on the organizational chart)*

**Statement of Service:** Parks maintenance provides for the development and maintenance of the City's parks, greenway space, recreation facility grounds, athletic fields, and other City owned property in order to aesthetically reflect community identity, enrich the quality of life, and provide accessible and safe open space for leisure time activities.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Athletic fields maintained	28	28	28	28
# of Park acres maintained	300	300	300	306
# of Greenway acres maintained	200	200	200	200
# of Playgrounds maintained	4	4	5	6
# of Playground inspections	48	56	56	72
# of Park/playground injuries	1	1	1	0
# of Hockey rinks maintained	2	2	2	2
# of Athletic field preparations	6,858	6,863	6863	7,015
# of Park mowings	40	40	40	40
# of Athletic field mowings	80	80	80	80
# of Buildings maintained	26	28	28	28
# of Restrooms maintained	28	31	36	38
# of Pavilions maintained	7	7	7	8
# of Hours utilized for trash pickup	1,825	2,190	5061	4,380
Total # of contracts managed	2	2	2	2
# of Part-time hours used	252	900	1106.25	2500

# RECREATION AND PARKS

## Parks Maintenance Division

(continued)

<b>Personnel Assigned:</b>	<b>22.0 FTE</b>	<b>20.0 FTE</b>	<b>20.0 FTE</b>	<b>19.0 FTE</b>
	Park Services Manager	Park Services Manager	Park Services Manager	Park Services Manager
	Parks Supervisor II	Park Supervisor II	Park Supervisor II	Park Supervisor II
	Park Supervisor I(2)	Park Supervisor I(2)	Park Supervisor I(2)	Park Supervisor I(2)
	Parks Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)	Park Maintenance Tech II (3)
	Parks Maintenance Tech I (3)	Park Maintenance Tech I (3)	Park Maintenance Tech I (3)	Park Maintenance Tech I (3)
	Parks Maintenance Tech (8)	Park Maintenance Tech (8)	Park Maintenance Tech (8)	Park Maintenance Tech (8)
	Facility Tech (3)	Facility Tech	Facility Tech	
	Admin Asst. II	Admin Asst. II	Admin Asst. II	Admin Asst. II

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 869,162	\$ 944,510	\$ 829,136	\$ 864,613
Maintenance & Operating	\$ 676,309	\$ 777,678	\$ 773,764	\$ 865,613
Total Direct Expenditures	\$ 1,545,471	\$ 1,722,188	\$ 1,602,900	\$ 1,730,226
Net Revenues Over Expenditures	\$ (1,545,471)	\$ (1,722,188)	\$ (1,602,900)	\$ (1,730,226)

## RECREATION AND PARKS

### Recreation Services Division

*(represented in pink on the organizational chart)*

**Statement of Service:** Recreation Services provides a convenient and safe environment for diverse recreational opportunities & services to meet the needs of all populations for activities at the Crabapple Recreation facility.

<b>Performance Measurements</b>	<b>Actual FY 2003</b>	<b>Projected FY 2004</b>	<b>Actual FY 2004</b>	<b>Projected FY 2005</b>
# of Participants in yoga (resident / non-resident)	159 77 / 82	105 65 / 40	64 40/24	105 65 / 40
# of Participants in summer camp (resident / non-resident)	174 24 / 150	253 57 / 196	256 59/197	253 57 / 196
# of Recreation Services	4	4	3	4
Average attendance at	2,000	2,000	1,500	2,000
# of Part-time hours used	4,375	3,600	2,645	1,875
Total # of hours Crabapple Rec Center is open per week	50	55	55	62
Average participant per hour Crabapple Recreation Center facility	0.89 participants per hour	0.82 participants per hour	0.63 participants per hour	0.82 participants per hour
Average part-time hours used per hours open	1.7 PT hours per hour facility is open	1.3 PT hours per hour facility is open	.92 PT hours per hour facility is open	.58 PT hours per hour facility is open
<b>Personnel Assigned:</b>	<b>2.0 FTE</b>	<b>1.0 FTE</b>	<b>1.0 FTE</b>	<b>2.0 FTE</b>
	Program Coordinator (2)	Program Coordinator	Program Coordinator	Program Coordinator
				Facility Tech

# RECREATION AND PARKS

## Recreation Services Division

(continued)

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Magic Class & Camp	\$ -	\$ -	\$ -	\$ 1,140
Happy Hearts Art	\$ -	\$ -	\$ -	\$ 480
Table Manners	\$ -	\$ -	\$ -	\$ 240
Misc Programs	\$ 1,820	\$ -	\$ -	\$ -
Yoga	\$ 7,884	\$ 6,500	\$ 3,123	\$ 5,400
Tennis	\$ 2,505	\$ -	\$ -	\$ -
Piano	\$ -	\$ -	\$ -	\$ 1,152
Dance	\$ -	\$ -	\$ -	\$ 500
Star Fitness	\$ -	\$ -	\$ -	\$ 1,260
Tae Kwon Do	\$ -	\$ -	\$ -	\$ 1,440
Instructional Classes	\$ 28,851	\$ 966	\$ 27,306	\$ -
Special Events	\$ 6,320	\$ -	\$ 14,912	\$ -
Summer Day Camp	\$ 21,392	\$ 15,000	\$ 12,543	\$ 20,000
Non-resident Fees	\$ -	\$ -	\$ -	\$ 25,797
Total Direct Revenue	\$ 68,772	\$ 22,466	\$ 57,884	\$ 57,409
Direct Expenditures				
Salary & Benefits	\$ 120,887	\$ 129,265	\$ 92,253	\$ 124,975
Maintenance & Operating	\$ 69,170	\$ 80,220	\$ 65,825	\$ 60,704
Total Direct Expenditures	\$ 190,057	\$ 209,485	\$ 158,078	\$ 185,679
Net Revenues Over Expenditures	\$ (121,285)	\$ (187,019)	\$ (100,194)	\$ (128,270)
<i>* non-resident fees tracked separately beginning in FY05</i>				

## RECREATION AND PARKS

### Senior Center

(represented in purple on the organizational chart)

**Statement of Service:** To meet the needs of Alpharetta's senior citizens through facilitating convenient, affordable, and accessible recreation activities and services.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Total # of Participants per year	34,174	32,400	32,000	32,400
# of Computer classes offered	N/A	6	6 *	120
Total # of Building rentals	130	113	120	113
Total # of hours Senior Center is open per week **	60	65	65	65
Average participant per hour for Senior Center facility	11.0 participants per hr	9.6 participants per hr	9.5 participants per hr	9.6 participants per hr
# of Part-time hours used - Facility	2,200	2,850	4,766	2,176
Average part-time hours used per hours open - Facility	.71 PT hours	.85 PT hours	1.4 PT hours	.64 PT hours
Total # of Day trips taken	198	250	250	250
Total # of Overnight trips taken using City buses	17	21	20	25
# of Part-time hours - Bus Drivers	1,500	2,150	1,765	2,080
Average part-time hours used per total trips taken - Bus Drivers	7.0 average driver hours per trip	7.9 average driver hours per trip	6.5 average driver hours per trip	7.6 average driver hours per trip
* Computer lab under construction the majority of the year				
* * Includes recreation activities and facility rentals.				



# RECREATION AND PARKS

## Senior Center

(continued)

<b>Personnel Assigned:</b>	<b>3.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>	<b>4.0 FTE</b>
	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II	Recreation Supervisor II
	Program Coordinator	Program Coordinator	Program Coordinator	Program Coordinator
	Admin Asst. I	Admin Asst. I	Admin Asst. I	Admin Asst. I
		Facilities Tech	Facilities Tech	Facilities Tech

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Art Programs	\$ -	\$ -	\$ 225	\$ 500
Computer Classes	\$ -	\$ -	\$ -	\$ 13,500
Fitness Program	\$ -	\$ -	\$ 998	\$ 800
Misc Programs	\$ 1,953	\$ 5,000	\$ 2,679	\$ -
North Park Tennis	\$ -	\$ -	\$ 11,320	\$ 30,000
Transportation Fees	\$ 1,544	\$ 2,000	\$ 1,358	\$ -
Building Rental	\$ 6,120	\$ 6,000	\$ 6,633	\$ 8,000
Non-resident Fees	\$ -	\$ -	\$ -	\$ 5,000
Total Direct Revenue	\$ 9,617	\$ 13,000	\$ 23,213	\$ 57,800
Direct Expenditures				
Salary & Benefits	\$ 220,944	\$ 223,897	\$ 226,048	\$ 266,802
Maintenance & Operating	\$ 87,790	\$ 109,343	\$ 88,693	\$ 129,905
Total Direct Expenditures	\$ 308,734	\$ 333,240	\$ 314,741	\$ 396,707
Net Revenues Over Expenditures	\$ (299,117)	\$ (320,240)	\$ (291,528)	\$ (338,907)

\* non-resident fees tracked separately beginning in FY05

## RECREATION AND PARKS

### Wills Park Recreation Center

(represented in tan on the organizational chart)

**Statement of Service:** Wills Park provides a convenient and safe environment for diverse recreational opportunities and services to meet the needs of all populations.

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
# of Participants in aerobics (resident / non-resident)	642 282 / 360	650 300 / 350	448 226/222	700 300 / 400
# of Participants in summer camp (resident / non-resident)	1,600 851 / 749	1,597 934 / 663	1,600 950/650	1,600 1000 / 600
# of Participants in tennis (resident / non-resident)	721 497 / 224	600 350 / 250	502 251/251	600 350 / 250
# of Participants in karate (resident / non-resident)	327 176 / 151	220 120 / 100	268 127/141	300 150 / 150
# of Wills Park special events	3	4	4	4
Average attendance at special events	20,300	21,200	21,000	21,200
# of Part-time hours used	9,400	9,720	7,039	8,780
Total # of hours Wills Park Rec Center is open per week	65	65	70	70
Average participant per hour for Wills Park Rec Center	7.0 participants/hr.	7.2 participants/hr.	6.5 participants/hr.	6.7 participants/hr.
Average part-time hours used per hours open	2.8 PT hours per hour facility is open	2.9 PT hours per hour facility is open	1.93 PT hours per hour facility is open	2.41 PT hours per hour facility is open
* Includes recreation activities and facility rentals.				

# RECREATION AND PARKS

## Wills Park Recreation Center

(continued)

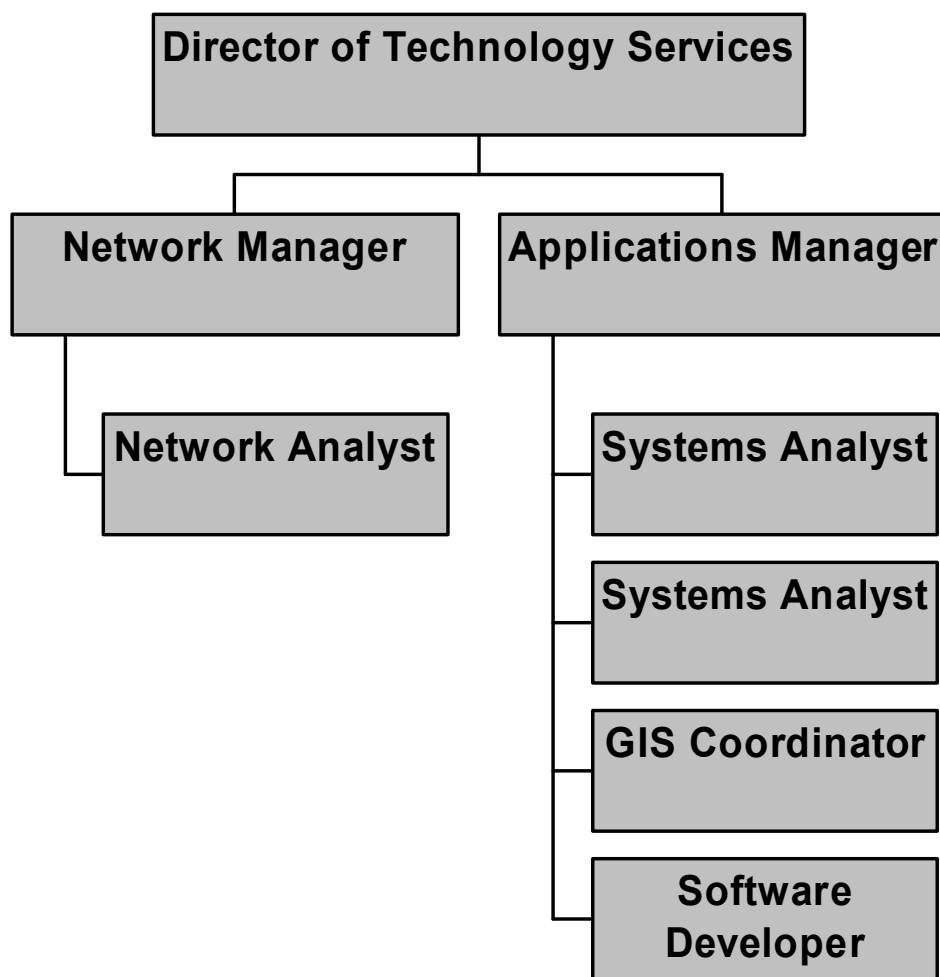
<b>Personnel Assigned:</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>	<b>3.0 FTE</b>
	Recreation Center Supervisor I	Recreation Center Supervisor I	Recreation Center Supervisor I	Recreation Center Supervisor I
	Program Coordinator	Program Coordinator	Program Coordinator	Program Coordinator
	Customer Service Representative	Customer Service Representative	Customer Service Representative	Customer Service Representative

<b>Financial Information:</b>	<b>Actual FY 2003</b>	<b>Budget FY 2004</b>	<b>Actual FY 2004</b>	<b>Recommended FY 2005</b>
Direct Revenue				
Step Aerobics	\$ 29,280	\$ 30,000	\$ 26,152	\$ 25,000
Karate	\$ 31,733	\$ 31,000	\$ 22,874	\$ 22,800
Summer Day Camp	\$ 135,018	\$ 128,000	\$ 118,369	\$ 160,000
Basketball Camps	\$ 2,660	\$ 3,000	\$ 2,300	\$ -
Middle School Dance	\$ 525	\$ 1,000	\$ -	\$ -
Tennis	\$ 89,079	\$ 57,800	\$ 56,107	\$ 58,850
July 4th	\$ -	\$ -	\$ -	\$ 1,800
Fitness Trends	\$ -	\$ -	\$ -	\$ 4,800
Touch-a-Truck	\$ -	\$ -	\$ -	\$ 1,000
Misc Programs	\$ 4,602	\$ 5,000	\$ 129	\$ -
Building Rental	\$ 10,913	\$ 11,000	\$ 5,588	\$ 1,300
Park Permits	\$ 8,689	\$ 7,000	\$ 9,076	\$ 7,500
Special Events	\$ 750	\$ 1,000	\$ 1,058	\$ -
Non-resident Fees	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ 313,249	\$ 274,800	\$ 241,652	\$ 283,050
Direct Expenditures				
Salary & Benefits	\$ 178,298	\$ 226,388	\$ 168,977	\$ 226,860
Maintenance & Operating	\$ 225,572	\$ 239,221	\$ 210,045	\$ 250,910
Total Direct Expenditures	\$ 403,870	\$ 465,609	\$ 379,022	\$ 477,770
Net Revenues Over Expenditures	\$ (90,621)	\$ (190,809)	\$ (137,370)	\$ (194,720)

# ORGANIZATIONAL CHART

*City of Alpharetta*

*Technology Services Department*



# TECHNOLOGY SERVICES

## City of Alpharetta

### Mission Statement:

Technology Services' mission is to provide high quality technology products, services, and human resources to City departments that enable them to accomplish their goals and objectives. Technology Services strives to continuously improve the delivery of services and minimize costs while accommodating future City growth.

### Goals and Objectives:

As we accomplish our mission, the City of Alpharetta Technology Services Department will be known to provide high quality services by:

- Being recognized by City departments as having a high level of skill and knowledge
- Providing excellent services to all City departments as measured by the City's performance standards
- Acquiring and supporting proven, sustainable technology solutions that are continually maintained and updated
- Helping City departments to improve and extend the functionality of major systems by offering systems integration and software development services

### Technology Services - General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Salaries / Benefits	\$ 460,868	\$ 541,953	\$ 671,920	\$ 692,080	\$ 712,841
Professional Development	\$ 7,431	\$ 8,000	\$ 9,245	\$ 9,522	\$ 9,808
Professional Fees	\$ 48,236	\$ 5,842	\$ 10,000	\$ 10,300	\$ 10,609
Equipment R & M	\$ 15,906	\$ 5,000	\$ 500	\$ 515	\$ 530
Communications	\$ 98,063	\$ 124,382	\$ 87,890	\$ 90,527	\$ 93,243
Advertising	\$ 1,122	\$ -	\$ -	\$ -	\$ -
Printing	\$ 1,625	\$ 1,000	\$ -	\$ -	\$ -
Travel	\$ 1,599	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,305
Maintenance Contracts	\$ 149,780	\$ 185,676	\$ 148,688	\$ 153,149	\$ 157,743
General Supplies	\$ 24,436	\$ 25,000	\$ 20,150	\$ 20,755	\$ 21,377
Utilities	\$ 224	\$ 500	\$ 4,530	\$ 4,666	\$ 4,806
Machinery & Equipment	\$ 113,767	\$ 134,444	\$ 57,125	\$ 58,839	\$ 60,604
	\$ 923,057	\$ 1,036,797	\$ 1,015,048	\$ 1,045,501	\$ 1,076,865

<i>Employee Summary:</i>					2005
FISCAL YEAR	2001	2002	2003	2004	Proposed
	5.5	5.5	5.5	6	8

# TECHNOLOGY SERVICES

## Technology Services

(represented in gray on the organization chart)

Performance Measurements	Actual FY 2003	Projected FY 2004	Actual FY 2004	Projected FY 2005
Technology Services Department annual turnover percentage	0.00%	0.00%	0.01%	0.00%
# of Workstations supported	331	352	369	375
# of Major applications supported	55	58	60	60
# of Helpdesk calls logged	1,806	1,900	1,518	1,600
# of Training classes held	38	48	48	48
% of Server uptime (based on server hours of 1888 hr/week)	N/A	98%	99.89%	99.00%
Overall service ratings on annual Technology Services Survey	8.2	8.3	8.3	8.4

Personnel Assigned:	5.5 FTE	6.0 FTE	6.0 FTE	8.0 FTE
	Director of Technology Services	Director of Technology Services	Director of Technology Services	Director of Technology Services
	Sr. Network Analyst	Sr. Network Analyst	Sr. Network Analyst	Network Manager
	Network Analyst	Network Analyst	Network Analyst	Network Analyst
	Sr. Systems Analyst	Sr. Systems Analyst	Sr. Systems Analyst	Application Manager
	Systems Analyst (1.5)	Systems Analyst (2)	Systems Analyst (2)	Systems Analyst (2)
				GIS Coordinator
				Software Developer

Financial Information:	Actual FY 2003	Budget FY 2004	Actual FY 2004	Recommended FY 2005
Direct Revenue				
Not Applicable	\$ -	\$ -	\$ -	\$ -
Total Direct Revenue	\$ -	\$ -	\$ -	\$ -
Direct Expenditures				
Salary & Benefits	\$ 461,965	\$ 541,953	\$ 508,616	\$ 671,920
Maintenance & Operating	\$ 462,190	\$ 494,844	\$ 488,761	\$ 343,128
Total Direct Expenditures	\$ 924,155	\$ 1,036,797	\$ 997,377	\$ 1,015,048
Net Revenues Over Expenditures	\$ (924,155)	\$ (1,036,797)	\$ (997,377)	\$ (1,015,048)

## CONTINGENCY

### General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Contingency	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Operating Reserve	\$ -	\$ -	\$ 384,474	\$ -	\$ -
Subtotal:	\$ -	\$ 200,000	\$ 584,474	\$ 200,000	\$ 200,000

## SPECIAL PROJECTS

### General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Police Activity League	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
Friends of Alpharetta Library	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fulton County Elections	\$ 100	\$ 42,080			
Public Safety Training Center	\$ 40,058	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 75,158	\$ 77,080	\$ 45,000	\$ 45,000	\$ 45,000

## INSURANCE PREMIUMS

### General Fund

ACCOUNT DESCRIPTION	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROJECTED FY 2006	PROJECTED FY 2007
Insurance Premiums	\$ 475,174	\$ 363,500	\$ 473,172	\$ 487,000	\$ 501,000
Subtotal:	\$ 475,174	\$ 363,500	\$ 473,172	\$ 487,000	\$ 501,000

Total Non-Departmental:	\$ 550,332	\$ 640,580	\$ 1,102,646	\$ 732,000	\$ 746,000
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# ***City of Alpharetta***

## **Capital Projects**

### **GENERAL CAPITAL PROJECTS FUND**

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#### **STATEMENT OF PURPOSE:**

Pursuant to the Governmental Accounting Standards Board's Codification, Section 1300.106, Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund.

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#### **BUDGET APPROPRIATION/ALLOCATION**

On an annual basis, the unreserved/undesignated portion of fund balance from the General Fund is appropriated as an inter-fund transfer to the Capital Project Fund. This transfer facilitates the funding of projects on an annual basis, utilizing a pay-as-you-go funding system. The City adopts project-length budgets that do not lapse at year-end, but remain in full-effect until project completion, or re-allocation by City Council.

Traditionally, capital projects are funded at the time of budget adoption based upon priority. New projects are identified all-year as they are determined. As this occurs, a project summary sheet is initiated which briefly describes the project, with a cost estimate if available. As funding is available, Council nominates the priority for each project, and as budget allows, projects that can receive budget appropriations totaling less than the resources available are approved.

Through the annual project identification methods, multi-year forecasting can be completed based upon project priority for non-funded projects. Effects upon operating expenses and future liabilities incurred for the expansion of existing facilities/services, or increased maintenance costs are identified with each project. Traditionally, increases in the maintenance/operating costs associated with capital projects are weighed at the time of project approval, and requested within the following year's operating costs.

#### **BUDGETED CAPITAL EXPENDITURES**

A summary list of projects appropriated for fiscal year 2005 follows, with detail on each specific project found later within this document. Further, capital projects, which have budget appropriations in prior years, are administratively carried forward.

#### **BUDGETARY POLICY**

In compliance with Georgia Law, the City adopts a legal level of budgetary control at the fund level for each of the Capital Improvement Funds. Amendments throughout the year are completed based upon City Council/City Administrator directive, and customarily are only done if a project priority changes or remaining appropriation exists once the project is completed. The use of capital funds for operating expenses is prohibited, and transfers between Capital Improvement Funds and any other funds is not allowed.



# ***City of Alpharetta***

## **Capital Projects**

### **GENERAL CAPITAL PROJECT FUND**

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#### Current Year – General Capital Project Fund

<u>Community Development</u>	City Limit Signage	\$ 6,400
	Low Interest Loan Program	\$ 40,000
	Office Space Improvements	\$ 8,800

#### Engineering and Public Works

City Hall Expansion Study	\$ 10,000
Crew Cab Dump Truck	\$ 51,000
Drainage Pipe Camera	\$ 47,000
Future Flood Plain Model	\$ 35,000
Maintenance of Traffic Milling/Resurfacing	\$ 386,000
Maintenance of Traffic Striping	\$ 150,000
Permits Plus Licenses/Laptops	\$ 55,000

#### Finance

Water Meter Replacements	\$ 50,000
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#### Fire and Emergency Services

Cardiac Monitoring Units	\$ 29,000
Automatic Defibrillator Units (2)	\$ 10,000
Land Acquisition for Fire Station 6	\$ 300,000
Replacement of Fire Station 5	\$ 695,000
Volunteer Program Paging System	\$ 40,000

#### Police Services

Scales for Commercial Vehicle Enforcement	\$ 30,000
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#### Recreation and Parks

Cogburn Road Park Design	\$ 30,000
Parks Maintenance Equipment	\$ 47,000
Webb Bridge Park Extension Design	\$ 30,000

#### Technology Services

IT Strategic Plan Components:	
Human Resources Information System	\$ 150,000
Geographical Information System Software	\$ 25,000
Enhancement of Existing Financial Software	\$ 15,000

#### Current Year – Drug Enforcement Agency Fund Capital Projects

Crime Analysis Software	\$ 33,000
Hand-held Ticket Printers	\$ 8,500
E-911 Mapping Software	\$ 26,000

#### Current Year – Bond III Fund Re-allocation for New Capital Projects

Bridge Repair	\$ 89,000
State Road 9 at Devore Street	\$ 40,000
State Road 9 at Norcross Street	\$ 40,000
State Road 9 at Old Milton Parkway	\$ 20,000
State Road 9 at Windward Parkway	\$ 50,000
Repair/Replace Traffic Signal Loops	\$ 75,000
Maintenance of Traffic Signals/Signs	\$ 300,000
Maintenance of Traffic Milling/Resurfacing	\$ 81,000

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT City Limit Signage Community Development Department**

#### **Scope**

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**Description:** To enhance Alpharetta's image and identify City boundaries through the improved use of signage. Project adds eight new signs at high profile entry points into the City.

**Financial Impact:** An annual sign maintenance cost of \$1,500.

#### **Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	6,400
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>6,400</b>

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***City of Alpharetta***  
**Capital Projects**

**City of Alpharetta**  
**FY 2005 CAPITAL PROJECT**  
**Low Interest Buy-down Loan Program**  
**Community Development Department**

**Scope**

<b>Description:</b>	Program designed to offer incentives to downtown property owners to improve property by buying down the interest rate on improvement loans. Designed to positively impact downtown revitalization efforts.
<b>Financial Impact:</b>	This project will not have a continuing direct financial impact; however, the program is designed to provide an incentive for downtown development. Increased business activity in the downtown area will create a more stable economic base, thus potentially increasing revenue from business licensing and taxes and local option sales tax.

**Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	40,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>40,000</b>

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Office Space Improvements Community Development Department**

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#### **Scope**

<b>Description:</b>	Enhancements to existing office space, including painting and replacement furnishings.
<b>Financial Impact:</b>	Office space improvements will not have a continuing direct financial impact but will increase employee productivity through enhancement of work space and environment.

---

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	8,800
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>8,800</b>

# ***City of Alpharetta***

## **Capital Projects**

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
City Bridge Repair  
Engineering & Public Works Department**

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**Scope**

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**Description:** Repair three of the twelve bridges needing repair within the city in order to comply with Federal Law and Regulations.

**Financial Impact:** Current repair of the bridges will mitigate repair costs of further damage or replacement of bridges in the future.

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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	89,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>89,000</b>

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# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT City Hall Expansion Study Engineering & Public Works Department**

#### **Scope**

<b>Description:</b>	These funds will be utilized to develop a vision of how to expand and where to locate an expansion of City Hall. Questions to be addressed include, how many employees and whom will be located at City Hall; how many offices to be provided; average office size; conference room location and structure; and type of access to the current City Hall structure.
<b>Financial Impact:</b>	The study results will be used to evaluate the savings resulting from current lease agreements against the cost of funding a City Hall complex for consolidation of departments. Potential annual savings of \$225,750. In order to realize the potential savings, an expansion of City Hall will require significant expenditures unknown at this time.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	10,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>10,000</b>

***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
Ford F-550 Super Crew Cab Dump Truck  
Engineering & Public Works Department**

**Scope**

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**Description:** Purchase of an F-550 Super Crew Dump Body Truck that allows for the movement of materials and the entire crew to and from the job site.

**Financial Impact:** An annual fuel and vehicle repair and maintenance cost of \$4,000.

**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	51,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>51,000</b>

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***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
Drainage Pipe Camera  
Engineering & Public Works Department**

**Scope**

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**Description:** Purchase of camera to enhance the storm drainage system by crawling through storm piping to inspect for blockage, debris, and pipe condition. It can also be used to find illegal connections to the storm drain system.

**Financial Impact:** The camera will require annual maintenance and supply costs of \$300.

**Financial Status**

---

<b>Funding Source:</b>	<i>Local:</i>	\$	47,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>47,000</b>

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# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Future Floodplain Model Engineering & Public Works Department**

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#### **Scope**

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**Description:** Technology used to map the entire future floodplain of the City and would allow for effective enforcement of the recently approved Floodplain Management Ordinance.

**Financial Impact:** There will no annual maintenance costs required with this particular model software.

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#### **Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	35,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-

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<b>Total Projected Cost:</b>		<b>\$</b>	<b>35,000</b>
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# ***City of Alpharetta***

## **Capital Projects**

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
Engineering & Public Works Traffic Maintenance Items  
Engineering & Public Works Department**

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**Scope**

<b>Description:</b>	Routine annual maintenance of traffic related infrastructure, including the following components:		
	Milling & Resurfacing	\$	467,000
	Street Striping	\$	150,000
	Traffic Signal/Sign Maintenance	\$	300,000
<b>Financial Impact:</b>	The street/traffic infrastructure maintenance program is designed to maintain infrastructure and reduce future repair and replacement costs.		

---

**Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	536,000
	<i>Bond:</i>	\$	381,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>917,000</b>

***City of Alpharetta***  
**Capital Projects**

**City of Alpharetta**  
**FY 2005 CAPITAL PROJECT**  
**Permits Plus and Laptops**  
**Engineering & Public Works Department**

**Scope**

<b>Description:</b>	Purchase software licenses and provide six laptop computers with wireless capabilities to each of the land disturbance and construction inspectors in order to efficiently track inspections, violations, stop work orders, and Certificate of Occupancy approvals.
<b>Financial Impact:</b>	Comencing in FY 2006, the annual annual software maintenance cost will be \$11,000. The technology replacement plan calls for replacement of laptop computers on a three year rotating basis; therefore, on a current cost basis, the average replacement cost per year will be \$3,800.

**Financial Status**

<b>Funding Source:</b>	Local:	\$	55,000
	Bond:		
	Federal:		
	External:		
<b>Total Projected Cost:</b>		<b>\$</b>	<b>55,000</b>

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Repair and Replacement of Traffic Signal Loops Engineering & Public Works Department**

#### **Scope**

<b>Description:</b>	Devices used to work with traffic signals to better optimize signal performance and mitigate traffic congestion.
<b>Financial Impact:</b>	Annual replacement of loop amplifiers and lead-in wires will be \$500.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	75,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Costs:</b>		<b>\$</b>	<b>75,000</b>

***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
State Road 9 at Devore  
Engineering & Public Works Department**

**Scope**

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<b>Description:</b>	Eliminate the left turn option onto State Road 9 at the intersection of Devore Road.
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<b>Financial Impact:</b>	Annual maintenance of road signs and painting will be approximately \$1,000.
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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	40,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>40,000</b>

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***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
State Road 9 at Norcross  
Engineering & Public Works Department**

**Scope**

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<b>Description:</b>	Eliminate the left turn option onto State Road 9 at the intersection of Norcross Street.
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<b>Financial Impact:</b>	Annual maintenance of road signs and painting will be approximately \$1,000.
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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	40,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>40,000</b>

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***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
State Road 9 at Windward Parkway  
Engineering & Public Works Department**

**Scope**

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**Description:** Add dual left turn lanes at the intersection of Windward Parkway and State Route 9.

**Financial Impact:** Annual maintenance of road signs and painting will be approximately \$1,000.

**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	50,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>50,000</b>

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# ***City of Alpharetta***

## **Capital Projects**

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
State Road 9 at Old Milton Parkway  
Engineering & Public Works Department**

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**Scope**

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**Description:** Extend the Southbound left turn lane at the intersection of State Route 9 and Old Milton Parkway.

**Financial Impact:** Annual maintenance of road signs and painting will be approximately \$1,000.

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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	20,000
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-

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<b>Total Projected Cost:</b>		<b>\$</b>	<b>20,000</b>
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# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Water Meter Replacements Engineering/Public Works Department**

#### **Scope**

<b>Description:</b>	Reduce future year utility costs by maximizing structure of water distribution on City owned facilities.
<b>Financial Impact:</b>	This project is designed to replace meters that charge for both water and sewer usage to irrigation meters that charge only for water usage. These meters are to be changed at the park facilities where currently sports fields are metered in conjunction with restroom facilities. A conservative annual cost savings anticipated by changing the meters is \$50,000.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	50,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>50,000</b>

***City of Alpharetta***  
**Capital Projects**

**City of Alpharetta**  
**FY 2005 CAPITAL PROJECT**  
**Automatic Defibrillator Units**  
**Fire Department**

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**Scope**

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**Description:** Two automatic defibrillator units to be used by the Special Events Team to aid in emergency situations arising during special events. These compact self-contained units enable on the spot emergency cardiac care until transport to an emergency facility can occur.

**Financial Impact:** The direct financial impact of this project is expected to be negligible. Supplies for the units will be on as needed basis and will be absorbed within the department's operating budget. The use of these units could potentially reduce the chances of serious injury or harm during special events, thereby protecting increases in insurance premiums resulting from experience history and/or litigation.

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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	10,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>10,000</b>

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***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
Cardiac Monitor Units  
Fire Department**

**Scope**

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**Description:** Emergency medical cardiac monitor defibrillator used for the diagnosis and treatment of cardiac dysrhythmias and sudden cardiac arrest. The purchase of these units will give emergency medical personnel tools with updated technology and better equip them to respond to injury during emergency medical calls.

**Financial Impact:** Due to cardiac units replacing current units, the maintenance and operating costs are included in the fiscal year 2005 budget.

**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	29,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>29,000</b>

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# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Land Acquisition for Fire Station 6 Fire Department**

#### **Scope**

<b>Description:</b>	Acquisition of land for the construction of Fire Station 6.
<b>Financial Impact:</b>	Once the land for Fire Station 6 is aquired, there is no other direct financial impact. However, the construciton of the station and equipment purchases will be significant capital expenditures in future budget years as well as operating expenditures for personnel and station maintenance.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	300,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>300,000</b>

***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
Replacement of Fire Station Five  
Fire Department**

**Scope**

<b>Description:</b>	Replacement of existing structure on Mid-Broadwell Road Fire Station Five.
<b>Financial Impact:</b>	This is a replacement of an existing structure; therefore, there will not be additional operating impact outside the existing budget appropriations for this facility.

**Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	695,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>695,000</b>

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Volunteer Paging System Fire Department**

#### **Scope**

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<b>Description:</b>	Design and installation of a comprehensive paging system for the fire volunteer program.
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<b>Financial Impact:</b>	The initial year of the sytem will be under warranty. Subsequent years will incur maintenance contract costs that are unknown at the present time due to the system not currently designed. The maintenance costs are anticipated to not exceed 10% of the total cost of the system.
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#### **Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	40,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		\$	<b>40,000</b>

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***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
Commercial Vehicle Scales  
Police Department**

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**Scope**

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**Description:** Scales to be used for commercial vehicle operations and enforcement efforts.

**Financial Impact:** The scales require quarterly calibration but this service will be provided by the State Department of Motor Vehicle Services. The scales will have a three year warranty, so subsequent to the three years, maintenance and repair costs will be incurred by the City.

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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	30,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>30,000</b>

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# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Cogburn Road Park Design Recreation and Parks**

#### **Scope**

<b>Description:</b>	Design of 5.5 acres on Cogburn Road for Cogburn Road Park.
<b>Financial Impact:</b>	There will be no immediate financial impact from the design of this project; however, the intent of the design is to prepare for the construction of a park, which will be a significant capital expenditure in future budget years.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	30,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Projected Total Cost:</b>		<b>\$</b>	<b>30,000</b>



# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Parks Maintenance Equipment Recreation and Parks**

#### **Scope**

**Description:** New equipment to maintain and enhance City parks and facilities as well as provide efficiencies in parks operations. The equipment purchase will include a sod cutter, chipper, and a tractor with blower.

**Financial Impact:** An annual fuel and vehicle repair/maintenance cost of \$4,000.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	47,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Projected Total Cost:</b>		<b>\$</b>	<b>47,000</b>

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Webb Bridge Park Extension Design Recreation and Parks**

#### **Scope**

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<b>Description:</b>	Preliminary park design for a 20 acre addition to Webb Bridge Park. The extension will be designed as a passive recreation area with entry drive, parking, trails, shelters, restrooms, and a small playground.
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<b>Financial Impact:</b>	There will be no immediate financial impact from the design of this project; however, the intent of the design is to prepare for the construction of a park, which will be a significant capital expenditure in future budget years.
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#### **Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	30,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>30,000</b>

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# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Human Resources Applicant Tracking System Technology Services**

#### **Scope**

<b>Description:</b>	Evaluate, select, and implement a web-based job applicant tracking system, human resource system, and employee self service system which more effieiently interacts with the payroll system.
<b>Financial Impact:</b>	An annual software maintenance contract of \$15,000 will begin in fiscal year 2006.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	150,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>150,000</b>

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Geographical Information Systems Software Technology Services**

#### **Scope**

<b>Description:</b>	Evaluate, select, and implement a citywide geographical information systems (GIS) product.
<b>Financial Impact:</b>	The implementation of a GIS system will require additional capital and operational expenditures in future budget years. Currently, estimates of future expenditures are unknown pending the evaluation of current software, personnel, and GIS needs of the City.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	25,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>25,000</b>

# ***City of Alpharetta***

## **Capital Projects**

### **City of Alpharetta FY 2005 CAPITAL PROJECT Enhancement of the Financial Dashboard System Technology Services**

#### **Scope**

<b>Description:</b>	Enhance the software design of the City's Financial Dashboard application.
<b>Financial Impact:</b>	There is no direct financial impact from this project; however, enhancement to the usability of the dashboard application will enhance employee productivity, thus minimizing the amount of work time spend processing financial transactions.

#### **Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	15,000
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	-
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>15,000</b>

***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
DEA Fund - Crime Analysis Software  
Police Department**

**Scope**

<b>Description:</b>	The purchase of software that will enhance the ability of the Police Department to track crime trends in the City.
<b>Financial Impact:</b>	The crime analysis software will require an annual maintenance contract cost of approximately \$4,950. The software should also impact the efficiency of time spent tracking crime trends by police personnel and aid in crime suppression efforts.

**Financial Status**

<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	33,000
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>33,000</b>

***City of Alpharetta***  
Capital Projects

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
DEA Fund - Ticket Writers/Printers  
Police Department - Traffic Division**

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**Scope**

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**Description:** Purchase of hand-held ticket writers and printers for Police Patrol units to utilize during patrol and citation operations.

**Financial Impact:** The ticket writers and printers will allow patrol officers to realize greater efficiency in issuing citations, thus reducing the amount of time spent after shift hours entering citation data. This could potentially decrease the amount of overtime hours worked by patrol officers leading to a decrease in payroll costs for the Police Department.

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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	8,500
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>8,500</b>

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# ***City of Alpharetta***

## **Capital Projects**

**City of Alpharetta  
FY 2005 CAPITAL PROJECT  
DEA Fund - Mapping Software  
Police Department - Emergency 911 Divison**

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**Scope**

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**Description:** The purchase of enhanced mapping software for use in the emergency 911 call center.

**Financial Impact:** The crime analysis software will require an annual maintenance contract cost of approximately \$3,900.

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**Financial Status**

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<b>Funding Source:</b>	<i>Local:</i>	\$	-
	<i>Bond:</i>	\$	-
	<i>Federal:</i>	\$	26,000
	<i>External:</i>	\$	-
<b>Total Projected Cost:</b>		<b>\$</b>	<b>26,000</b>

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# City of Alpharetta

## Capital Projects

### FLEET ACQUISITIONS

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<u>Engineering and Public Works</u>	New Vehicle - Civil Engineer	\$ 29,000
<u>Police Services</u>	New Vehicle - Police Officer	\$ 32,000
	New Vehicle - Sergeant	\$ 32,000
	Replacement Motorcycles (2)	\$ 36,000
	Replacement Vehicles (9)	\$ 288,000
<u>Recreation and Parks</u>	Replacement Transport Bus	
	Senior Citizen's Center	\$ 42,000

### City of Alpharetta CAPITAL PROJECT REQUEST Fleet Program - Nondepartmental

#### Scope

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**Description:** Purchase of required vehicles for the applicable new positions added in the FY 05 budget and fleet replacement resulting from the annual analysis of the vehicles in the City's fleet that meet the criteria for retirement/replacement.

**Financial Impact:** The financial impact resulting from the addition of fleet vehicles is as follows:

Police \$6,680 annual fuel and vehicle repair/maintenance Engineering \$  
2,100 annual fuel and vehicle repair/maintenance.

There will not be a financial impact resulting from the fleet replacment. The maintenance and operating costs are included in the FY05 budget requests.

#### Financial Status

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<b>Funding Source:</b>	<i>Local:</i>	\$ 459,000
	<i>Bond:</i>	\$ -
	<i>Federal:</i>	\$ -
	<i>External:</i>	\$ -
<b>Total Projected Cost:</b>		<b>\$ 459,000</b>

# ***City of Alpharetta***

## **Debt Service**

### **DEBT SERVICE**

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#### **Statement of Purpose:**

The Governmental Accounting Standards Board's Codification, Section 1300.107, establishes the debt service fund type "to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest." The Debt Service Fund uses the modified accrual basis of accounting and budgeting.

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#### **Current Funds:**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years. The City currently has four outstanding general obligation bonds, and one note. Details on all categories are provided below.

The Legal Debt Limit for the City is equal to 10% of the assessed value of the ad Valorem digest. For fiscal year 2005, the debt limit is \$310,702,028, with current outstanding debt representing 7.32% of capacity (please see chart on page 230). By state law, all general obligation bonds must have voter approval prior to issuance and have a repayment of 40 years or less. The City has complied with these, as well as all laws, as they relate to the issuance of debt. In addition, internal policy on debt issuance has been included within the "Financial Policies" section of this document.

The City acknowledges that current debt structures escalate debt repayments through fiscal year 2011, requiring over \$7.6 million in resources. As a part of our refunding/repayment plan, the City has been able to accumulate a fund balance within the Debt Service fund over the last three fiscal years, which will be used to offset the escalation. In addition, Council has acknowledged the need to sparingly reduce the millage rate due to future needs. Potentially, the millage rate may need to increase in order not to jeopardize services. Further, inter-fund transfers from the Impact Fee Fund have been used to subsidize the repayment of debt. During fiscal year 2003 a refunding was accomplished providing a substantial savings, however, all other bonds are non-callable.

#### General Obligation Bonds

The City issues general obligation bonds to provide for the acquisition and construction of major facilities, and infrastructure. General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 25-year serial bonds, except for refunding issues, with equal amounts of principal maturing each year.

# City of Alpharetta

## Debt Service

### DEBT SERVICE

(Continued)

The following bonds are outstanding for which the city has responsibility to repay from this fund:

<u>Bond Issue</u>	<u>Amount</u>	<u>Outstanding Principal June 30, 2004</u>
2003 General Obligation Refunding Bonds Issued February 20, 2003 bearing interest rates of 2.0% to 4.375% payable on May 1, and November 1, serially until fiscal year 2012.	\$13,000,000	\$12,630,000
1998 General Obligation Bond Issued March 11, 1988 bearing interest rates of 3.9% to 5% payable on May 1 and November 1, serially until fiscal year 2013.	\$24,900,000	\$21,700,000
1995-A General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.5% to 5.6% payable on May 1 and November 1, serially to fiscal year 2012.	\$17,000,000	Refunded with 2003 Bond
1995-B General Obligation Bond Issued May 10, 1995 bearing interest rates of 4.0% to 5.15% payable on May 1, and November 1, serially to fiscal year 2012.	\$2,575,000	\$680,000
1992 General Obligation Bond Issued March 1, 1992 bearing interest rates of 3.5% to 6.5% payable on May 1, and November 1, serially to fiscal year 2010.	\$ 19,000,000	\$10,125,000
Total Outstanding		<u>\$45,135,000</u>

#### Note Obligations

During fiscal year 1999, the Development Authority of Alpharetta entered into an agreement with Georgia State University Foundation to construct an education facility. As a result, the Authority issued a 20-year revenue bond. The City has a contract with the Development Authority in which it is obligated to pay 16.5% of the total principal and interest payments. The bond, issued on September 1, 1998 is payable on May 1 and November 1, serially to fiscal year 2019.

#### Revenue Bonds

Water Revenue bonds were issued in 1999; however, based upon generally accepted accounting principles, the repayment of interest and principal is recorded within the Water System Enterprise Fund. These bonds were privately placed with First Union National Bank, now Wachovia Bank. The covenants require coverage of debt payments from water system revenues equaling 110%. During fiscal year 2005, the City will make payments totaling \$260,849, with \$190,000 begin applied to principal and \$70,849 in interest. The total remaining principal, including the FY 2005 amount is \$1,645,000.

# City of Alpharetta

## Debt Service

### DEBT SERVICE

(Continued)

The annual requirements to the City's agreement with the Development Authority for repayment of this bond as of June 30, 2004 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 74,250	\$ 65,345	\$ 139,595
2006	\$ 76,725	\$ 62,419	\$ 139,144
2007	\$ 80,025	\$ 59,343	\$ 139,368
2008	\$ 83,325	\$ 56,096	\$ 139,421
Thereafter	\$ 1,188,000	\$ 321,752	\$ 1,509,752
<b>Total</b>	<b>\$ 1,502,325</b>	<b>\$ 564,955</b>	<b>\$ 2,067,280</b>

#### Statistics:

	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2003</u>
Millage Rate	7.00	7.00
General Government	4.70	4.75
Bonded Debt	2.30	2.25

#### DEBT RETIREMENT SCHEDULE (IN SUMMARY) FOR FUTURE FISCAL YEARS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 4,856,725	\$ 2,007,637	\$ 6,864,362
2007	\$ 5,405,025	\$ 1,804,148	\$ 7,209,173
2008	\$ 6,048,325	\$ 1,535,651	\$ 7,583,976
2009	\$ 6,366,625	\$ 1,230,334	\$ 7,596,959
2010	\$ 6,714,925	\$ 903,320	\$ 7,618,245
2011	\$ 7,083,225	\$ 554,866	\$ 7,638,091
2012	\$ 5,032,350	\$ 238,473	\$ 5,270,823
2013	\$ 102,300	\$ 36,411	\$ 138,711
2014	\$ 106,425	\$ 31,662	\$ 138,087
Thereafter	\$ 612,150	\$ 76,088	\$ 688,238
<b>Total</b>	<b>\$ 42,328,075</b>	<b>\$ 8,418,590</b>	<b>\$ 50,746,665</b>

# City of Alpharetta

## Debt Service

### DEBT SERVICE FUND

#### Revenues by Category:

CATEGORY	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROPOSED FY 2006	PROPOSED FY 2007
AD VALOREM TAXES	\$ 5,669,632	\$ 5,347,941	\$ 6,049,166	\$ 6,456,362	\$ 6,864,174
O/T FROM IMPACT FEES	\$ 1,100,000	\$ 785,000	\$ 400,000	\$ 425,000	\$ 400,000
O/T FROM GENERAL FUND	\$ -	\$ -	\$ 500,000	\$ -	\$ -
BUDGETED FUND BALANCE	\$ -	\$ -	\$ -	\$ 296,412	\$ 537,076
OTHER	\$ 72,202	\$ 62,200	\$ 70,000	\$ 68,000	\$ 65,000
TOTAL DEBT SERVICE FUND	\$ 6,841,834	\$ 6,195,141	\$ 7,019,166	\$ 7,245,774	\$ 7,866,250

#### Expenditures by Department:

CATEGORY	ACTUALS FY 2003	REVISED BUDGET FY 2004	RECOMMENDED FY 2005	PROPOSED FY 2006	PROPOSED FY 2007
BOND PRINCIPAL	\$ 3,840,106	\$ 3,800,950	\$ 4,309,250	\$ 4,856,725	\$ 5,405,025
INTEREST	\$ 2,529,581	\$ 2,379,191	\$ 2,194,916	\$ 2,007,637	\$ 1,804,148
ADMINISTRATIVE CHARGES	\$ 35,371	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL DEBT SERVICE FUND	\$ 6,405,058	\$ 6,195,141	\$ 6,519,166	\$ 6,879,362	\$ 7,224,173

### Computation of Legal Debt Margin

Assessed Value			\$ 3,107,020,285
Debt Limit 10% of Assessed Value			\$ 310,702,028
Amount of Debt Applicable to Debt Limit			
Total General Bonded Debt	\$ 45,135,190		
Less Amount Available for Repayment of Bonds	\$ 2,697,722	\$ 42,437,468	
Legal Debt Margin			\$ 268,264,560

Percentage Ratios:		
Legal Debt Margin	\$ 100.00	
Debt Application to Debt Limit	\$ 7.32	
Legal Debt Margin	\$ 92.68	

# ***City of Alpharetta***

## **Alpharetta Convention and Visitors Bureau**

### **ANNUAL OPERATING BUDGET**

**JULY 1, 2004 – JUNE 30, 2005**

Occupancy Tax Revenue	\$	1,062,000
Interest Income	\$	900
Rental Income (20 North Main)	\$	12,000
Advertising	\$	75,000
Coupon in the Box	\$	30,000
Collateral Materials	\$	5,000

<b>TOTAL INCOME</b>	<b>\$</b>	<b>1,184,900</b>
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Advertising	\$	72,129
Accounting & Legal Fees	\$	9,400
Business License/Taxes	\$	1,630
Computer Equipment	\$	5,030
Computer Software	\$	14,750
Contingency Fund	\$	15,500
Coupon Box	\$	14,500
Facility Development	\$	50,126
Insurance	\$	5,580
Meeting Expenses	\$	23,300
Membership Dues & Subscriptions	\$	11,110
Office Equipment/Leases	\$	13,405
Office Rent (Utilities, Cleaning, Security	\$	56,500
Office Supplies/Furniture	\$	9,140
Postage & Shipping	\$	3,000
Premiums/Gifts/Retail	\$	11,200
Printing/Production	\$	52,500
Salary & Benefits	\$	592,025
Sponsorships & Events	\$	32,300
Telephone & ISP	\$	32,100
Tradeshows & Conference Fees	\$	46,360
Travel & Entertainment (local)	\$	3,600

<b>BUREAU TOTAL EXPENSES</b>	<b>\$</b>	<b>1,075,185</b>
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Rent & Utilities (20 North Main)	\$	40,800
Cleaning Service	\$	1,500
Downtown Alpharetta Business Assoc.	\$	50
Events	\$	1,450
Extermination	\$	320
Office Supplies	\$	1,500
Office Furniture	\$	1,800
Parking	\$	2,400
Postage	\$	10,000
Staff Salary & Benefits	\$	41,940
Volunteers	\$	875
Telephone & ISP	\$	6,360
Shipping/Fed Ex/Bulk/Courier	\$	300
Pitney Bowes W.C. Postage Meter	\$	280
Pitney Bowes Weight Machine	\$	65
Business License	\$	75

<b>WELCOME CENTER TOTAL EXPENSES</b>	<b>\$</b>	<b>109,715</b>
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<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>1,184,900</b>
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## **GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

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The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

**ACCRUAL ACCOUNTING**

Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

**ADOPTED (APPROVED) BUDGET**

The funds appropriated by the City Council at the beginning of the year.

**AD VALOREM TAX:**

A tax based on the value of property

**APPROPRIATION:**

An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

**ASSESSED VALUATION:**

The value placed on property for purposes of taxation. The City of Alpharetta accepts Fulton County's assessment of real and personal property at 100% fair market value.

**BOND:**

A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

**BUDGET:**

The financial plan for the operation of a department, program or project for the current year or for the duration of the project. \*see page 131 for State definition

**BUDGET AMENDMENT:**

The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

**BUDGET CALENDAR:**

The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**BUDGET RESOLUTION:**

The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

**BUDGET OFFICER:**

"Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

*(continued)*

**BUDGET ORDINANCE:**

"Ordinance," or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

**BUDGET PERIOD:**

Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

**BUDGETARY CONTROL:**

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAPITAL OUTLAY:**

An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$1,000 are not considered capital outlay.

**CAPITAL PROJECTS:**

Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks. \*see page 131 for State definition

**CASH BASIS ACCOUNTING:**

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CONTINGENCY:**

Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.

**DEBT SERVICE FUND:**

The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically Bond issues. \*see page 131 for State definition

**DEPARTMENT:**

A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

**ENCUMBRANCE:**

A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

**ENTERPRISE FUND:**

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services. \*see page 131 for State definition.



**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

*(continued)*

**EXPENDITURE/EXPENSE:**

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. **"Expenditure"** applies to Governmental Funds, and **"Expense"** to Proprietary Funds.

**FIDUCIARY FUND:**

Fiduciary Fund means those trust and agency funds used to account "Fiscal year" means the period for which

a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

**FISCAL YEAR;**

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year. \*see page 131 for State definition

**FUND:**

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

**FUND BALANCE (undesignated/unreserved):**

Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

**FUND BALANCE (designated/reserved)**

Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".

**FUND BALANCE (carried forward):**

Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

**GENERAL FUND:**

General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS:**

Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

*(continued)*

<b>GOALS:</b>	A measurable statement of desired conditions to be maintained or achieved.
<b>GOVERNING AUTHORITY:</b>	Governing authority means that official or group of officials responsible for governance of the unit of local government.
<b>GOVERNMENTAL FUNDS:</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.
<b>LEGAL LEVEL OF CONTROL:</b>	Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
<b>MILLAGE RATE:</b>	The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.
<b>MODIFIED ACCRUAL ACCOUNTING:</b>	A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.
<b>OBJECTIVES:</b>	Unambiguous statements of performance intentions expressed in measurable terms.
<b>OPERATING BUDGET:</b>	The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.
<b>PERFORMANCE MEASUREMENTS:</b>	Special quantitative and qualitative measure of work performed as an objective of a department.
<b>PROPRIETARY FUNDS:</b>	Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

**GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY**

*(continued)*

**RETAINED EARNINGS:**

A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

**RESERVE:**

An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

**REVENUE:**

Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

**REVENUE BONDS:**

Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

**SINKING FUND:**

A reserve fund accumulated over a period of time for retirement of a debt.

**SPECIAL REVENUE FUND:**

A fund in which the revenues are designated for use for specific purposes or activities. \*see page 131 for State description

**TAX DIGEST:**

Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

**TAXES:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Alpharetta are approved by the City Council and are within limits determined by the State.

**UNIT OF LOCAL GOVERNMENT:**

Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

**WORKING CAPITAL:**

A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

## Georgia Law on Local Government Budgets

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36-81-2. Definitions.

Statute text - As used in this article, the term:

- (1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.
- (2) "Budget officer" means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
- (3) "Budget ordinance," "ordinance," or "resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
- (4) "Budget period," means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
- (5) "Capital projects fund" means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.
- (6) "Debt service fund" means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
- (7) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term "costs" means expenses, including depreciation.
- (8) "Fiduciary fund" means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.
- (9) "Fiscal Year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general fund, each special revenue fund, if any, and each debt service fund, if any.
- (10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.
- (11) "General fund" means the fund used to account for all financial resources except those required to be accounted for in another fund.
- (12) "Governing authority" means that official or group of officials responsible for governance of the unit of local government.

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- (13) "Internet service fund" means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.
- (14) "Legal level of control" means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
- (15) "Special Revenue Fund" means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.
- (16) "Unit of local government," "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

36-81-3. Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts.

- (a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.
  - (1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.
  - (2) Each unit of local government shall adopt and operate under a project-length-balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project-length balanced budget shall appropriate total expenditures for the duration of the capital project.
  - (3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.
  - (4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.
- (c) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.
- (d) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:
  - (1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of

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appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;

- (2) Transfers of appropriations within any fund below the local Government's legal level of control shall require only the approval of the budget officer; and
- (3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.
- (e) The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.
- (f) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

36-81-4. Appointment of budget officer; performance of duties by Governing authority in absence of appointment; utilization of executive budget.

- (a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.
- (b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5.

Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.

- (a) By the date established by each governing authority, in such Manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.
- (b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of

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local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

- (c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.
- (d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.
- (e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.
- (g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.
- (2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.
- (h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

**36-81-6. Adoption of budget ordinance or resolution; form of budget.**

- (a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.
- (b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.